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SCHEDULES.

THE CALCUTTA MUNICIPAL BILL, 1921.

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*The Bengal Aerial Ropeways Bill, 1921**(Offences, Penalties and Arrest.—Clauses 27—29.)**Offences, Penalties and Arrest.*

Failure of promoter to comply with Act.

27. If a promoter—

[Cf. Act XI of 1886, s. 27, and Ben. Act III of 1883, s. 29.]

- (a) constructs or maintains an aerial ropeway otherwise than in accordance with the terms of an order made under section 3, or
- (b) opens an aerial ropeway or permits it to be opened in contravention of any of the provisions of section 7, or
- (c) fails to comply with the provisions of section 10, or
- (d) fails to pay within a reasonable time any compensation awarded by the Collector or by the Local Government under sections 11, 12, 13 or 14, or
- (e) contravenes any of the provisions of section 16, or
- (f) fails to send notice of any accident as required by section 17, or
- (g) fails to close an aerial ropeway in accordance with an order passed under sub-section (1) of section 18, or re-opens any aerial ropeway in contravention of sub-section (2) of that section, or
- (h) continues to exercise the powers of a promoter in respect of any aerial ropeway, in contravention of the provisions of section 19 or section 21, or
- (i) fails to comply with the provisions of section 22 or section 23, or
- (j) contravenes any of the provisions of section 24, or
- (k) contravenes the provisions of any rule made under section 26,

he shall (without prejudice to the enforcement of specific performance of the requirements of this Act, or of any other remedy which may be obtained against him) be punishable with fine which may extend to two hundred rupees, and, in the case of a continuing offence, to a further fine which may extend to fifty rupees for every day after the first during which the offence continues to be committed.

Unlawfully obstructing promoter in exercise of his powers.

28. If any person without lawful excuse, the burden of proving which shall be upon him, wilfully obstructs any person acting under the authority of the promoter in the lawful exercise of his powers in constructing, maintaining, altering, repairing or working an aerial ropeway, or injures or destroys any mark made for the purpose of setting out the line or route of an aerial ropeway, he shall be punished with fine which may extend to two hundred rupees.

[Cf. Act X of 1886, s. 28.]

Unlawfully interfering with aerial ropeway.

29. If any person without lawful excuse, the burden of proving which shall lie upon him, wilfully does any of the following things, namely:—

[Cf. Act XI of 1886, s. 29.]

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- 380. Premises not to be used for certain purposes without a license.
- 381. Power to Corporation to prevent use of premises in particular areas for purposes referred to in section 380.
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- 505. Power to Corporation to declare certain expenses to be improvement expenses.
- 506. Improvement expenses how recoverable and by whom payable.
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- 510. General power to Corporation to pay compensation.
- 511. Compensation to be paid by offenders for damage caused by them.

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- 512. Reference by Corporation to Small Cause Court in certain cases.
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4. Payment for conveyance.
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2. Licenses to be either personal or local.
3. Only one personal license required for each person.
4. Personal license for members of firms.
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7. When both personal and local license required.
8. Occupier ordinarily to be licensee.
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3. Outer stop-cocks.
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5. Construction of service-pipes, ferrules and works.
6. Power to Corporation to inspect premises.
7. Replacing or alteration of fittings for supplying water.
8. Inspection of works, etc., by qualified officer before permitting connection with mains.

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9. Testing of meter.
10. Payment by occupier in case of incorrectness of meter.
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5. How to be laid.
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7. Traps.
8. Ventilation.
9. Soil-pipe of connected-privy or urinal.
10. Ventilation of soil-pipe of connected-privy or urinal detached from building.
11. Waste-pipes.
12. Open house-drains.
13. Type-plans.
14. Maintenance of house-drains kept up for the benefit of certain premises only.
15. Maintenance of house-drains jointly used by two or more premises.
16. Power to Chief Engineer to supervise and require alteration of work of laying underground drain.
17. Restriction on construction of drain beneath building.
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19. Plans of privies and urinals to be submitted to Corporation.
20. Power to Corporation to refuse to sanction service-privy or service-urinal which will be a nuisance.
21. Regulation of site of service-privies and service-urinals.
22. Power to Corporation to require substitution of connected-privies for service-privies and connected-urinals for service-urinals.
23. Power to Corporation to require owner to provide access to service-privy or service-urinal from street.
24. Models and type-plans.
25. Drains.
26. Floor.
27. Walls and roof.
28. Platform.
29. Ventilation of privies and urinals in, or adjacent to, buildings.
30. Service-privies and urinals to be provided with a movable receptacle for sewage.
31. Connected-privies and urinals to be separated from kitchens, etc.
32. Flushing of connected-privies and of urinals.
33. Pan for connected-privies and urinals.
34. Water-trap.
35. Syphon-trap and anti-syphonage pipe.
36. Prohibition of "containers" and "D traps".
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38. Enforcement of the foregoing rules in the case of future privies or urinals.

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Regulation, maintenance and protection of streets and public places.

1. Cutting of hedges and trees and power to Corporation to cause same to be cut.
2. Regulation of verandahs, etc., projecting over streets.
3. Sky-signs.

RULE.

Execution of works in public streets.

4. Guarding and lighting when public street opened or broken up and speedy completion of work.
5. Power to Corporation to prevent or restrict traffic in street during progress of work.
6. Provision of facilities, and payment of compensation, when work executed by Corporation in public street.

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1. Conditions as to use of building-sites.
2. Certificate as to correctness of plans of a previously existing building and fees therefor.

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3. Height.
4. Level of floor.
5. Provision of fire escapes in certain buildings.
6. Certain buildings not to be erected within six feet of a service-privy.
7. Prohibition for the use of inflammable materials for roofs or external walls.

RULE.

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8. Foundation.
9. Plinth.
10. Footings for walls.
11. Outer walls.
12. Bonding of walls.
13. Damp-proof course.
14. Walls in building of more than one story.
15. Floors.
16. Beams and girders.
17. Terrace-roofs.
18. Power to Corporation to regulate height of boundary wall.
19. Notice to be sent to Corporation before commencing work.
20. Notice after completion of work.
21. Inspection of masonry buildings by Corporation.
22. Power to Corporation to take action after making inspection.

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23. Proportion of site for dwelling-house which may be built upon.
24. Dwelling-houses and out-offices, where two-thirds of site are left vacant.
25. Size and ventilation of inhabited rooms.
26. Floor of inhabited room over stable, cattle-shed or cow-house.
27. Ventilation of staircases.
28. Ground floor.
29. Court-yard of dwelling-house.
30. Open space in rear of building, regulating the rear height.
31. Relaxation of rule 30 in certain cases.

RULE.

32. Open space at sides of building.
33. Court-yards and outward open spaces to be raised and kept open.
34. Paving and draining of court-yards and open spaces.
35. Space to be added to street not to be taken into account under rules 23, 24, 30 and 32.
36. Open space prescribed for one site not to be taken for another site.
37. Position of privies in a domestic building.
38. New building not to be used as dwelling-house without certificate from Health Officer.

Part V.—Buildings of the warehouse class.

39. Height of buildings of the warehouse class.
40. Open spaces for buildings of the warehouse class.
41. Floors of certain buildings of the warehouse class.
42. Additional open space for buildings of the warehouse class for loading or unloading carts.

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43. Application of certain provisions of Part IV to public buildings.
44. Use of incombustible or fire-resisting materials.
45. Materials to be deemed incombustible.
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47. Walls for staircases.
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49. Width of staircases, internal corridors and passage-ways.
50. Division of wide staircase by hand-rail.

RULE.

51. Separate means of exit from floors on different levels.
52. Doors and barriers to open outwards.
53. External doors of public buildings.

Part VII.—Applications for permission to erect new buildings other than huts.

54. Application to Corporation for permission to erect a masonry new building.
55. Particulars to be furnished in, and with, such applications.
56. Signature of plans, elevations and sections.
57. Necessary employment of licensed building surveyor or other competent person to supervise building.
58. Formulation of requirements and objections.
59. Permission to execute work when to be given or refused by the Corporation.
60. Remedy if Corporation delay grant or refusal of permission,
61. Grounds on which permission to erect a masonry new building may be refused.
62. Signature of approved plans.
63. Retention of plan and submission of fresh application, after refusal to permit execution of work.
64. Work not to be commenced unless and until permission given.
65. Special powers to Corporation to suspend or grant permission to erect a masonry building or convert huts, etc., into a masonry building.
66. Lapse of permission, if not acted upon within one year, or, if granted prior to 1st April, 1900, except in certain circumstances.
67. Power to Corporation to cancel permission on the ground of material misrepresentation by applicant.

CLAUSE.

- 519. Fees in proceedings before Small Cause Courts.
- 520. Repayment of half-fees on settlement before hearing.
- 521. Power to the Chief Judge to delegate certain of his powers and to make rules.

Proceedings before Magistrates.

- 522. Municipal Magistrates.
- 523. Cognizance of offences.
- 524. Power to Magistrate to hear case in absence of accused when summoned to appear.
- 525. Limitation of time for prosecution.
- 526. Complaints concerning nuisances, and procedure thereupon.
- 527. Power to Magistrate to direct demolition and payment of fine in respect of unlawful work.

Legal proceedings.

- 528. Power to Corporation to institute, etc., legal proceedings and obtain legal advice.
- 529. Notice, limitation and tender of amends in suit against the Corporation, etc.
- 530. Indemnity to the Corporation, etc.

PART X.

CHAPTER XXXVII.

SUPPLEMENTAL PROVISIONS.

Extension of Act to Howrah and to other municipalities in the neighbourhood of Calcutta.

- 531. Power to Local Government to notify intention to extend Act to Howrah or other neighbouring municipality.
- 532. Power to Local Government to extend Act after considering objections.
- 533. Effect of extension of Act.

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- 534. Co-operation of the Police.
- 535. Power to Police to arrest offenders.

Special provisions as to land and buildings in Hastings.

- 536. Control by General Officer Commanding the Presidency District over Government land and buildings.

CLAUSE.

- 537. Sanction of Government of India required to erection of masonry building.
- 538. Demolition of buildings erected without such sanction.

General provisions.

- 539. Who to be deemed owner or occupier, where there are gradations of owners or occupiers.
- 540. Councillors, Aldermen, municipal officers, etc., to be deemed public servants.
- 541. Prohibition of obstruction of municipal contractors.
- 542. Prohibition of removal of mark.

Construction of references and savings.

- 543. Construction of references in other enactments.
- 544. Saving of prior enactments.

RULE.

Part VIII.—Huts.

68. Continuous lines.
69. Distance between eaves and alignment.
70. Use of spaces referred to in rule 69.
71. Erection of huts in a *bustee* in court-yard formation.
72. Area of court-yard in huts not in a *bustee*.
73. Space between huts.
74. Distance of huts from metalled and sewered street.
75. Distance between hut and masonry building.
76. Distance between hut and cow-house, etc.
77. Prohibition of projections or dropping of water over street or passage.
78. Height.
79. Plinth.
80. Rooms.
81. Court-yards.

Part IX.—Applications for permission to erect new buildings which are huts.

82. Application to be sent, and particulars furnished, to Corporation by person intending to erect a hut.
83. Application for permission to erect a hut.
84. Power to Corporation to require further information or a proper site-plan.
85. Power to Corporation to employ licensed building surveyor to prepare site-plan, etc., for hut.
86. Permission to execute work when to be given or refused.
87. Remedy if Corporation delay grant or refusal of permission.
88. Grounds on which permission to erect a hut may be refused.
89. Retention of plan, and submission of fresh application, after refusal of permission to erect a hut.

RULE.

90. Work not to be commenced unless and until permission given.
91. Lapse of permission, if not acted upon within six months.

Part X.—Application of rules in this schedule to alterations of, and additions to, buildings.

92. Relaxation of rule 3.
93. Applicability of rules 30 and 32 to alterations and additions above the ground floor.
94. Restriction on application of rules 54 to 67, or 82 to 91.
95. Grant of provisional permission to proceed with work in cases of urgency.

SCHEDULE XVII.

RULES FOR THE INSPECTION AND REGULATION
OF LAND AND BUILDINGS.

1. Power to inspect premises for sanitary purposes.
2. Power to Corporation to require cleansing and lime-washing of building.
3. Power to Corporation to require owner to secure, enclose, cleanse, or clear land or building which is untenanted, filthy or a nuisance.
4. Power to Corporation to demolish, repair or secure building or fixture in a ruinous state, etc.
5. Power to Corporation to sell materials of buildings demolished in pursuance of notice issued under rule 4.
6. Further powers to Corporation with reference to overcrowded buildings.
7. Power to Corporation to direct the filling up, etc., of unwholesome wells, pools, etc.
8. Power to Corporation to regulate excavation.

SCHEDULE XVIII.

CERTAIN PURPOSES FOR WHICH PREMISES MAY NOT
BE USED WITHOUT A LICENSE.

SCHEDULE XIX.

FORM OF CERTIFICATE.

SCHEDULE XX.**REGISTRATION OF BIRTHS.**

SCHEDULE XXI.**REGISTRATION OF DEATHS.**

SCHEDULE XXII.**FORM OF NOTICE TO BE ISSUED ON YELLOW PAPER
AND AFFIXED ON PREMISES WHEN OTHER MEANS
OF SERVICE NOT AVAILABLE.**

THE CALCUTTA MUNICIPAL BILL, 1921.

[NOTE.—(1) "1899" in the right hand margin means the Calcutta Municipal Act, 1899 (Ben. Act III of 1899), as amended to date.
(2) "Bengal" in the right hand margin means the Bengal Electoral Rules.]

A Bill to amend and consolidate the law relating to the Municipal Affairs of the Town and Suburbs of Calcutta.

Whereas it is expedient to amend and consolidate, in the manner hereinafter appearing, the law relating to the municipal affairs of the town and suburbs of Calcutta;

And whereas the previous sanction of the Governor General required by section 80A, sub-section (3), of the Government of India Act, has been obtained to the passing of this Act;

It is hereby enacted as follows:—

PART I.

CHAPTER I.

PRELIMINARY.

Short title,
extent and com-
mencement.

1. (1) This Act may be called the Calcutta Municipal Act, 1921.

[Cf. 1899,
s. 1.]

(2) Except as is hereinafter otherwise expressly provided, it applies only to Calcutta.

(3) It shall come into force on the first day of April, 19 :

[Cf. 1899,
s. 1 (3), as
originally en-
acted, and
s. 42.]

Provided that, before the said first day of April, 19 , and at such time (after this Act is published in the *Calcutta Gazette* after having received the assent of the Governor General) as the Local Government shall appoint, a general election and appointment of Councillors shall be held and made under the provisions of this Act, but such election or appointment shall not take effect until the said first day of April. For the purposes of such election, the Chairman of the Corporation shall exercise and perform the same powers and duties as are conferred or imposed by or under this Act on the Executive Officer.

[Cf. Ben.
Act I of 1920,
s. 36.]

Repeal of enact-
ments
and
savings.

2. (1) The following enactments are hereby repealed, namely:—

[Cf. 1899,
s. 2.]

(a) the Calcutta Municipal Act, 1899,

Ben. Act III
of 1899.

(b) the Calcutta Municipal (Loans) Act, 1914, and

Ben. Act IV
of 1914.

(c) the Calcutta Municipal (Amendment) Act, 1917.

Ben. Act I
of 1917.

(2) Every budget passed, loan taken, assessment, plan of a projected public street, measurement or division made, standard plan of a *bustee* approved, license, permission or sanction granted and debenture or notice issued under the Calcutta Municipal Act, 1899, shall, so far as it is in force at the commencement of, and is not inconsistent with, this Act, be deemed to have been respectively passed, taken, made,

Ben. Act III
of 1899.

(Part I.—Chapter I.—Preliminary.—Clause 3.)

approved, granted or issued under this Act, and shall (unless previously altered, modified, cancelled, repaid, suspended, surrendered or withdrawn, as the case may be, under this Act) remain in force for the period (if any) for which it was so passed, taken, made, approved, granted or issued.

(3) The Local Government may, by notification in the *Calcutta Gazette*, appoint a person to exercise and perform the powers and duties which are conferred or imposed by or under this Act on the Executive Officer until that officer is appointed under section 61, sub-section (1).

[Cf. Ben. Act I of 1920, s. 86.]

Definitions.

3. For the purposes of this Act, unless there is anything repugnant in the subject or context,—

[Cf. 1899, s. 3.]

"Adulterated."

(1) an article shall be deemed to be "adulterated"—

[Cf. Public Health No. 1909, C. 49, Article 4, s. 41.]

(a) in the case of drugs—

(i) if, when it is sold or exposed for sale under or by a name recognized in the British Pharmacopœia, it differs from the standard of strength, quality or purity laid down in the said Pharmacopœia, unless the standard of strength, quality or purity of such drug be plainly stated on the bottle, box or other receptacle, or,

(ii) if its strength, quality or purity falls below the professed standard under which it is sold or exposed for sale; and

(b) in the case of food, if it has been mixed, or packed with any other substance, or if any part of it has been abstracted so as in either case to affect injuriously its quality, substance, or nature;

[Ben. Act VI of 1919, s. 2 (1).]

(2) "agent" in sections 42 to 58 and in Schedule II includes an election agent and any person who is held by Commissioners to have acted as an agent in connection with an election with the knowledge or consent of the candidate;

[Cf. Bengal, r. 28 (a).]

"Assessment-book."

(3) "assessment-book" means the municipal assessment book prescribed by section 146;

"Bazar."

(4) "bazar" means any place of trade (other than a market) where there is a collection of shops or warehouses;

[1899, s. 3 (1).]

"Budget-grant."

(5) "budget-grant" means a sum entered on the expenditure side of a Budget Estimate which has been finally adopted, and includes also any sum by which a budget-grant is at any time increased by a transfer under clause (c) of sub-section (1) of section 100;

[1899, s. 3 (2).]

"Building."

(6) "building" includes a house, out-house, stable, privy, urinal, shed, hut, wall (other than a boundary wall not exceeding eight feet in

[Cf. Bom. Act III of 1888, s. 3 (a).]

(Part I.—Chapter I.—Preliminary.—Clause 3.)

- height) and any other such structure, whether of masonry, bricks, wood, mud, metal or any other material whatsoever;
- "Building-line." (7) "building-line" means the line up to which the main wall of a building abutting on a street or a projected public street may lawfully extend; [Cf. 1899, s. 3 (3).]
- "Building of the warehouse class." (8) "building of the warehouse class" means a building used, or intended to be used, as a warehouse, factory, manufactory, brewery, or distillery, or for any similar purpose, which is neither a "dwelling-house", nor a "public building" as defined in this section; [Cf. 1899, s. 3 (4).]
- "Bustee." (9) "bustee" means an area containing land occupied by, or for the purposes of, any collection of huts; [Cf. 1899, s. 3 (5).]
- "Calcutta." (10) "Calcutta" means the area described in Schedule I; [Cf. 1899, s. 3 (7).]
- "Candidate." (11) "candidate" in sections 42 to 58 and in Schedule II means a person who has been nominated as a candidate at any election of a Councillor or who claims that he has been so nominated or that his nomination has been improperly refused, and includes a person who, when an election is in contemplation, holds himself out as a prospective candidate at such election, provided that he is subsequently nominated as a candidate at such election; [Cf. Bengal, r. 28 (b).]
- "Carriage." (12) "carriage" means any wheeled vehicle, with springs or other appliances acting as springs, which is used for the conveyance of human beings, and includes a *jinrickshaw*, a bicycle and a tricycle; [1899, s. 3 (8).]
- "Cart." (13) "cart" means any cart, hackney or wheeled vehicle with or without springs, which is not a "carriage" as defined in this section; [1899, s. 3 (9).]
- "Commissioners." (14) "Commissioners" means Commissioners appointed under section 47 for the purpose of holding an election inquiry under this Act; [Cf. Bengal, r. 2 (b).]
- "Connected-privy." (15) "connected-privy" means a privy which is directly connected with a sewer; [Cf. 1899, s. 3 (10).]
- "Connected-urinal." (16) "connected-urinal" means a urinal which is directly connected with a sewer;
- "Corrupt practice." (17) "corrupt practice" means any act deemed to be a corrupt practice under the provisions of Schedule II; [Cf. Bengal, r. 2 (c).]
- "Cubical extent." (18) the expression "cubical extent", when used with reference to the measurement of a building, means the space contained within the external surfaces of its walls and roof and the upper surface of the floor of its lowest or only storey; [1899, s. 3 (11).]
- "Dairy." (19) "dairy" includes any farm, cattle-shed, cow-house, milk-store, milk-shop, or other place from which milk is supplied on, or for, sale or in which milk is kept, or used for the purposes of sale, or manufacture into butter, ghee, cheese, curds, or dried or condensed milk, for sale; [Cf. 4 and 5 Geo. V, c. 49, s. 16.]

(Part I.—Chapter I.—Preliminary.—Clause 3.)

and in the case of a dairyman, who does not occupy any premises for the sale of milk, includes the place where he keeps the vessels used by him for the sale of milk, but does not include a shop from which milk is not supplied otherwise than in properly closed and unopened receptacles in which it was delivered to the shop, or a shop, or other place in which milk is sold for consumption on the premises only;

"Dairyman."

- (20) "dairyman" includes any occupier of a dairy, any cow-keeper, or any seller of milk whether wholesale, or by retail; [Cf. 4 and 5
Geo. V, c. 49,
s. 16.]

"Dangerous disease."

- (21) "dangerous disease" means— [Cf. 1899, s.
8 (12).]

- (a) cholera, plague, small-pox, tuberculosis, cerebro-spinal meningitis, diphtheria, enteric fever and influenza; and
- (b) any other epidemic, endemic or infectious disease which the Local Government may, by notification in the *Calcutta Gazette*, declare to be a dangerous disease for the purposes of this Act;

"Depôt."

- (22) "depôt" means a place where bulky articles are stored, whether for sale or otherwise, in quantities exceeding 50 maunds; [1899, s. 8
(13).]

"Domestic building."

- (23) "domestic building" includes a dwelling-house and any other masonry building which is neither a "building of the warehouse class" nor a "public building", as defined in this section, nor a place exclusively used for private worship; [1899, s. 8
(14).]

"Domestic purposes."

- (24) a supply of water for "domestic purposes" shall not be deemed to include a supply— [1899, s. 8
(15).]
- (a) for animals or for washing carriages, where such animals or carriages are kept for sale or hire,
 - (b) for any trade, manufacture or business,
 - (c) for fountains,
 - (d) for watering gardens or streets,
 - (e) for any ornamental or mechanical purpose,
 - (f) for building purposes, or
 - (g) for flushing purposes;

"Drain."

- (25) "drain" includes a sewer, a house-drain, a drain of any other description, a tunnel, a culvert, a ditch, a channel and any other device for carrying off sullage, sewage, offensive matter, polluted water, rain-water or sub-soil water; [1899, s. 8
(16).]

"Drug."

- (26) "drug" includes medicine for internal or external use; [1899, s. 8
(17), and cf.
88 & 89 Vict.,
c. 62, s. 2.]

"Dwelling-house."

- (27) "dwelling-house" means a masonry building constructed, used or adapted to be used wholly or principally for human habitation; [1899, s. 8
(18).]

(Part I.—Chapter I.—Preliminary.—Clause 3.)

- "Election agent." (28) "election agent" means the person appointed under section 24, sub-section (2), by a candidate as his agent for an election; [Cf. Bengal, s. 2 (d).]
- "Executive Officer." (29) "Executive Officer" means the Chief Executive Officer appointed under section 61, sub-section (1), and includes an acting Executive Officer appointed during his temporary absence.
- "Food." (30) "food" includes every article used for food or drink by man, other than drugs or water, and any article which ordinarily enters into or is used in the composition or preparation of human food; and also includes flavouring matters and condiments; [Cf. Ben. Act VI of 1919, s. 2 (2).]
- "Habitable room." (31) "habitable room" means a room constructed or adapted for human habitation; [Cf. 1899, s. 3 (19).]
- "Half-year." (32) "half-year" means a financial half-year;
- "House-drain." (33) "house-drain" means any drain of, and used for the drainage of, one or more premises; [Cf. 1899, s. 3 (20).]
- "House-gully." (34) "house-gully" means a passage or strip of land constructed, set apart or utilized for the purpose of serving as a drain or of affording access to a privy, urinal, cesspool or other receptacle for filthy or polluted matter to municipal servants or to persons employed in the cleansing thereof or in the removal of such matter therefrom, and includes the air space above such passage or land; [Cf. 1899, s. 3 (21).]
- "Hut." (35) "hut" means any building no wall or other material portion of which above the plinth level is constructed of masonry; [Cf. 1899, s. 3 (22).]
- "Inhabited room." (36) "inhabited room" means a room in which some person passes the night, or which is used as a living room, and includes a room with respect to which there is a reasonable presumption (until the contrary is shown) that some person passes the night therein or that it is used as a living room; [1899, s. 3 (23).]
- "Market." (37) "market" includes any place where persons periodically assemble for the sale of meat, fish, fruit, vegetables, live-stock or any other article of food; [Cf. 1899, s. 3 (24).]
- "Masonry building." (38) "masonry building" means any building other than a hut; [1899, s. 3 (25).]
- "Milk." (39) "milk" includes cream, skimmed milk, and separated milk; [Cf. 4 & 5 Geo. V, c. 49, s. 16.]
- "Municipal drain." (40) "municipal drain" means a drain vested in the Corporation; [1899, s. 3 (26).]
- "Municipal market." (41) "municipal market" means a market belonging to or maintained by the Corporation; [1899, s. 3 (27).]
- "Municipal slaughter-house." (42) "municipal slaughter-house" means a slaughter-house belonging to or maintained by the Corporation; [1899, s. 3 (28).]

*Part I.—Chapter I.—Preliminary.—Clause 3.)***"New building."**

(43) the expression "new building" means and includes—

[Cf. 57 & 58
Vict., c. 212,
s. 5 (6), and
1899, s. 8
(39).]

- (a) any building erected after the commencement of this Act,
- (b) any building which, having collapsed or been demolished or burnt down for more than one-half of its cubical extent, is re-erected wholly or partially after the commencement of this Act, whether the dimensions of the re-erected building are the same as those of the original building or not,
- (c) any hut which is converted into a masonry building after the commencement of this Act, and
- (d) any building not originally constructed for human habitation which is converted into a place for human habitation after the commencement of this Act:

Explanation.—Clause (b) applies whether more than half the cubical extent has collapsed or been demolished or burnt down at the same time or at different times:

"Nuisance."

(44) "nuisance" includes any act, omission, place or thing which causes or is likely to cause injury, danger, annoyance or offence to the sense of sight, smell or hearing, or which is or may be dangerous to life or injurious to health or property;

[1899, s. 3
(29).]**"Occupier."**

(45) "occupier" means any person for the time being paying, or liable to pay, to the owner the rent or any portion of the rent of the land or building in respect of which the word is used, and includes an owner living in, or otherwise using, his own land or building and also a rent-free tenant;

[Cf. 1899, s.
3 (30).]**"Offensive matter."**

(46) "offensive matter" means dung, dirt, putrid or putrefying substances, and filth of any kind which is not included in "sewage" as defined in this section;

[1899, s. 3
(31).]**"Owner."**

(47) "owner" includes the person for the time being receiving the rent of any land or building or of any part of any land or building, whether on his own account or as agent or trustee for any person or society or for any religious or charitable purpose, or as a receiver, or who would so receive such rent if the land, building or part thereof were let to a rent-paying tenant;

[Cf. 1899, s.
3 (32).]**"Party-wall."**

(48) "party-wall" means a wall forming part of a building and used or constructed to be used for the support and separation of adjoining buildings belonging to different owners or constructed or adapted to be occupied by different persons;

[1899, s. 3
(33).]**"Platform."**

(49) the word "platform," when used with reference to a privy, means the surface containing the aperture through which the sewage passes into the receptacle or sewer;

[1899, s. 3
(34).]

(Part I.—Chapter I.—Preliminary.—Clause 3.)

Private street."

(50) "private street" means any street, road, lane, gully, alley, passage or pathway which is not a "public street" as defined in this section, and includes a passage or pathway securing access to two or more premises, whether belonging to the same or different owners, but does not include a pathway made by the owner of a building on his own land to secure access to such building only;

[Cf. 1899, s. 8 (35).]

"Public analyst."

(51) "public analyst" means any person to be appointed by the Corporation to perform the duties and to exercise the powers of a public analyst prescribed by this Act;

[Cf. Ben. Act VI of 1919, s. 2 (5).]

Public building."

(52) "public building" means a masonry building constructed, used or adapted to be used—

[1899, s. 3 (36).]

(a) as a place of public worship, or as a school, college or other place of instruction (not being a dwelling-house so used), or as a hospital, work-house, public theatre, public hall, public concert-room, public ball-room, public lecture-room, public library or public exhibition room, or as a public place of assembly, or

(b) for any other public purpose, or

(c) as an hotel, lodging-house, home, refuge, or shelter, where the building exceeds in cubical extent two hundred and fifty thousand cubic feet or has sleeping accommodation for more than one hundred persons;

"Public street."

(53) "public street" means any street, road, lane, gully, alley, passage or pathway whether a thoroughfare or not, over which the public have a right of way,

[Cf. 1899, s. 8 (37).]

and includes—

(a) the roadway over any public bridge or causeway,

(b) the footway attached to any such street, public bridge or causeway, and

(c) the drains attached to any such street, public bridge or causeway,

and, where there is no drain attached to any such street, shall be deemed to include also, unless the contrary is shown, all land up to the outer wall of the premises abutting on the street, or, if a street alignment has been fixed, then up to such alignment;

"Railway."

(54) "railway" includes a tramway;

[1899, s. 3 (38).]

Registered medical practitioner."

(55) "registered medical practitioner" means a medical practitioner registered under the Bengal Medical Act, 1914;

Ben. Act VI of 1914.

"Reside."

(56) "(a) a person shall be deemed to "reside" in any dwelling-house or hut which, or some portion of which, he sometimes, although not uninterruptedly, uses as a sleeping apartment, and

[Cf. 1899, s. 8 (40).]

(Part I.—Chapter I.—Preliminary.—Clause 3.)

(b) a person shall not be deemed to cease to "reside" in any such dwelling-house or hut merely because he is absent from it or has elsewhere another dwelling-house or hut in which he resides, if there is the liberty of returning to it at any time and no abandonment of the intention of returning to it;

"Returned candidate."

(57) "returned candidate" in sections 42 to 58 and in Schedule II means a candidate whose name has been published under this Act as duly elected; [Cf. Bengal, s. 28 (c).]

"Rubbish."

(58) "rubbish" means dust, ashes, broken bricks, mortar, broken glass, kitchen or stable refuse, and refuse of any kind which is not "offensive matter" as defined in this section; [1899, s. 3 (47).]

"Service-privy."

(59) "service-privy" means a fixed privy which is cleansed by hand, but does not include a movable commode; [Cf. 1899, s. 3 (42).]

"Service-urinal."

(60) "service-urinal" means a fixed urinal which is cleansed by hand;

"Sewage."

(61) "sewage" means night-soil and other contents of privies, urinals, cesspools or drains; [1899, s. 3 (43).]

"Sky-sign."

(62) "sky-sign" means any word, letter, model, sign, device or other representation, in the nature of an advertisement, announcement or direction, which is supported on or attached to any post, pole, standard, framework or other support wholly or in part upon, over or above any building or structure and which is wholly or in part visible against the sky from any point in any street or public place, and includes— [1899, s. 3 (44).]

(a) every part of such support, and

(b) any balloon, parachute or similar device employed wholly or in part for the purposes of any advertisement or announcement on, over or above any building, structure or erection of any kind, or on or over any street or public place;

but shall not be deemed to include—

(i) any flagstaff, pole, vane or weather-cock, unless adapted or used wholly or in part for the purposes of any advertisement or announcement,

(ii) any sign on any board, frame or other contrivance securely fixed to or on the top of the wall or parapet of any building, on the cornice or blocking-course of any wall, or to the ridge of a roof, if such contrivance be of one continuous face and not open work and do not extend in height more than three feet above any part of such wall, parapet or ridge, or

(Part 1.—Chapter I.—Preliminary.—Clause 4.)

(iii) any representation which relates exclusively to the business of a railway company, and which is placed wholly upon or over any railway, railway station, yard, platform or station approach, or premises belonging to a railway company, and which is also so placed that it could not fall into any street or public place;

"Slaughter-house."

(63) "slaughter-house" means any place used for the slaughter of cattle, sheep, goats, kids or pigs for the purpose of selling the flesh thereof as meat;

[1899, s. 3 (45).]

"Street."

(64) "street" means a public or private street;

[1899, s. 3 (46).]

"Street alignment."

(65) "street alignment" means the line dividing the land comprised in and forming part of a street from the adjoining land; and

[Cf. 1899, s. 3 (47).]

"Year."

(66) "year" means a financial year.

Power to Corporation to decide whether area is a bustee or not.

4. The Corporation may decide whether any particular area is or is not a "bustee" as defined in section 3, and their decision shall be final.

[Cf. 1899, s. 4.]

PART II.

CONSTITUTION AND GOVERNMENT.

CHAPTER II.

THE CORPORATION.

Constitution.

Constitution
and incorporation
of the Corpora-
tion.

5. The Corporation shall consist of—

[Cf. 1899, s.
6; Bengal,
r. 5.]

- (a) sixty-seven elected Councillors,
- (b) eight Councillors to be appointed by the Local Government, and
- (c) five Aldermen to be elected by the Councillors in the manner provided in section 8,

and shall, by the name of "the Corporation of Calcutta", be a body corporate and have perpetual succession and a common seal, and may by such name sue and be sued.

Property vested
in the Corpora-
tion.

6. All property, movable and immovable, and all interests of whatsoever nature or kind therein, vested in the Corporation of Calcutta under the Calcutta Municipal Act, 1899, at the commencement of this Act, with all rights of whatsoever description used, enjoyed or possessed by the said Corporation, shall be deemed to be vested in the Corporation constituted under this Act.

[Cf. 1899,
s. 7.]
Ben. Act III
of 1899.

Constituencies.

7. The elected Councillors shall be elected by the constituencies specified in Schedule III, and the number of Councillors to be elected by each constituency and the number of seats to be reserved for Muhammadans in any constituency shall be as stated therein against that constituency.

[Cf. Bengal,
r. 4.]

Election
Aldermen.

8. The five Aldermen referred to in clause (c) of section 5 shall be elected by the Councillors at their first meeting after a general election, in such manner as the Local Government may prescribe by rules, and such election shall take effect from the date on which the general election takes effect:

Provided that no Councillor shall be entitled to be elected as an Alderman.

Powers, duties and functions of the Corporation.

Special powers
to the Corpora-
tion.

9. In addition to the other powers and duties conferred or imposed on them by or under this Act or any other Act for the time being in force, the Corporation may, in their discretion, provide from time to time, either wholly or partly, for all or any of the following matters, namely:—

[Cf. 1899, s.
14.]

- (i) the planting and preservation of trees in streets and public places;
- (ii) the construction, alteration, maintenance and adornment of public halls, offices and other buildings under the control of the Corporation or required for municipal purposes;

(Part II.—Chapter II.—The Corporation.—
Clauses 10, 11.)

(iii) the laying out and maintenance of squares and gardens;

(iv) the playing of music in squares, gardens or other public places; [Cf. Bom. Act III of 1888, s. 63 (j).]

(v) the survey of buildings and lands, and the preparation and maintenance from time to time of survey maps and plans and of the records relating thereto;

(vi) the construction and maintenance of hospitals and alms-houses either in Calcutta, or (if such institutions are for the benefit of persons residing in Calcutta) without Calcutta;

(vii) vaccination;

(viii) the promotion of primary and technical education;

(ix) free libraries;

(x) with the previous sanction of the Local Government, the payment of contributions to the cost incurred on the occasion of any public ceremony or entertainment held in Calcutta;

(xi) the payment of contributions to the Commissioners of any neighbouring municipality for expenditure on sanitary purposes;

(xii) the presentation of addresses to persons of distinction; and

(xiii) any other matter which is likely to promote the public health, safety, or convenience or the carrying out of this Act. [Cf. Bom. Act III of 1888, s. 63 (j).]

Annual administration report and statement of accounts by the Mayor.

10. (1) The Mayor shall, as soon as may be after each first day of April, cause to be prepared a detailed report of the municipal administration of Calcutta during the previous year, together with a statement showing the amounts of the receipts and disbursements, respectively, credited and debited to the Municipal Fund during the said year, and the balance at the credit of the said fund at the close of the said year. [Cf. 1899, s. 17.]

(2) The Mayor shall thereupon forward a copy of the said report and statement to each Councillor and Alderman and to the Local Government.

(3) The Corporation shall, as soon as may be thereafter, consider the said report and statement, and a copy of the proceedings of any meeting at which the same may be discussed shall be forwarded by the Mayor to the Local Government.

(4) Copies of all the aforesaid documents shall be obtainable by any person requiring the same, on payment of such reasonable fee for each copy as the Corporation may determine.

Delegation of Corporation's functions.

11. (1) The Corporation may, by general or special order in writing, delegate to the Executive Officer any of the Corporation's powers, duties or functions under this Act or under any rule or by-law made thereunder. [Cf. 1899, s. 18.]

*(Part II.—Chapter II.—The Corporation.—
Clause 12.)*

(2) The Executive Officer may, by a general or special order in writing, re-delegate to any municipal officer any of the powers, duties or functions which have been delegated to him by the Corporation under sub-section (1).

(3) The Executive Officer may delegate to any municipal officer any of the powers, duties or functions conferred or imposed upon or vested in him under this Act or under any rule or by-law made thereunder, except those conferred or imposed upon or vested in him under section 143 of this Act :

Provided that when, by any order made under this sub-section, any power to enter premises between sunset and sunrise is delegated to any municipal officer, the name of such officer, as well as his official designation, shall be specified in the order.

(4) The exercise or discharge by the Executive Officer of any powers, duties or functions delegated to him under sub-section (1) shall be subject to such conditions and limitations (if any) as may be prescribed in the said order, and also to control and revision by the Corporation; and the exercise or discharge by any municipal officer of any powers, duties or functions delegated to him under sub-section (2) or sub-section (3) shall be subject to such conditions and limitations (if any) as may be prescribed in the said order, and also to control and revision by the Executive Officer :

Provided that, if, in delegating any of their powers, duties or functions to the Executive Officer under sub-section (1) the Corporation direct that the action of that officer shall be final, then the exercise or discharge by him of the power, duty or function so delegated shall not be subject to control or revision by the Corporation.

Exercise of functions to be subject to sanction of the necessary expenditure.

12. The exercise or performance by any municipal officer of any power conferred or duty imposed by or under this Act which will involve expenditure shall, except in any case specified in the proviso to section 93, be subject to the following conditions, namely:—

[Cf. 1899, s. 19.]

- (a) such expenditure, so far as it is to be incurred in the year in which such power is exercised or duty performed, shall be provided for under a current budget-grant, and,
- (b) if the exercise of such power or the performance of such duty involves or is likely to involve expenditure for any period or at any time after the close of the said year, liability for such expenditure shall not be incurred without the sanction of the Corporation :

Provided that clause (b) shall not apply where the proposed expenditure is covered by a current budget-grant and is such that it can be discontinued in the next year's budget.

(Part II.—Chapter II.—The Corporation.—
Clauses 13-16.)

Control by the Local Government.

Sanction of
Local Government
required to pro-
jects costing 2
lakhs or over.

13. When any project is framed by the Corporation for the execution of any work or series of works the entire estimated cost of which amounts to two and a half lakhs of rupees or more, then, notwithstanding that the cost may be included in a Budget Estimate as finally adopted under Chapter VII,—

[Cf. 1899, s. 20.]

- (a) the work shall not be commenced until the project has been sanctioned by the Local Government, and,
- (b) if any material change be made in the project after it has been so sanctioned, such change shall not be carried into effect unless and until it is sanctioned by the Local Government.

Power to Local
Government to
require returns,
etc.

14. The Local Government may require the Corporation to furnish them with—

[Cf. 1899, s. 21.]

- (a) any return, statement, estimate, statistics or other information regarding any matter under their control;
- (b) a report on any such matter; or
- (c) a copy of any document in their charge.

Power to Local
Government to
depute officers to
make inspection
or examination
and report.

15. (1) The Local Government may depute any officer or officers to make an inspection or examination of any department, office, service, work or thing under the control of the Corporation, and to report to them the result of such inspection or examination.

[Cf. 1899, s. 22.]

(2) Any officer so deputed may, for the purpose of making such inspection or examination, inspect the condition of any part of Calcutta, and may require the Corporation—

- (a) to produce any record, correspondence, plan or other document which is in their possession or under their control;
- (b) to furnish any return, plan, estimate, statement, account or statistics; or
- (c) to furnish any report.

(3) Every requisition made under sub-section (2) shall be complied with by the Corporation without delay.

Power to Local
Government to
require Corpora-
tion to take
action.

16. If, on receipt of any document furnished under section 14 or any report submitted under section 15, the Local Government are of opinion that—

[Cf. 1899, s. 23.]

- (a) any of the duties imposed by or under this Act has not been performed or has been performed in an imperfect, inefficient or unsuitable manner, or
- (b) adequate financial provision has not been made for the performance of any such duty,

(Part II.—Chapter II.—The Corporation.—
Clause 17.)

the Local Government may, by written order, direct the Corporation within a period to be specified in the order,—

- (i) to make arrangements to their satisfaction for the proper performance of the duties referred to in clause (a), or to make financial provision to their satisfaction for the performance of any such duty, as the case may be, or
- (ii) to show cause to the satisfaction of the Local Government against the making of such arrangements or provision, as the case may be.

Procedure by
Local Government
where Corpora-
tion fail to take
action.

17. (1) If, within the period fixed by any order issued under section 16, any action directed under clause (i) of that section has not been duly taken, or cause has not been shown as aforesaid, the Local Government may, by order,—

[Cf. 1899, s. 24.]

- (a) appoint some person to take the action so directed,
- (b) fix the remuneration to be paid to him, and
- (c) direct that such remuneration and the cost of taking such action shall be defrayed out of the Municipal Fund and, if necessary, that the consolidated rate or other taxes authorized by Part IV shall be levied or increased, but not so as to exceed any *maximum* prescribed by that Part.

(2) The person appointed under sub-section (1) may, for the purpose of taking the action directed as aforesaid, exercise any of the powers conferred by or under this Act which are specified in that behalf in the order issued under sub-section (1).

(3) The Local Government may, in addition to or instead of directing under sub-section (1) the levy or increase of the consolidated rate or other taxes, direct, by notification in the *Calcutta Gazette*, that any sum of money which may, in their opinion, be required for giving effect to any order issued under that sub-section be borrowed by way of debenture on the security of the said rate or all or any of the said taxes, or of both the said rate and all or any of the said taxes, at such rate of interest and upon such terms as to the time of repayment and otherwise as may be specified in the notification.

(4) The provisions of Chapter VIII shall apply to any loan raised in pursuance of sub-section (3).

(Part II.)

CHAPTER III.

ELECTION AND APPOINTMENT OF COUNCILLORS AND
ALDERMEN.*Qualifications of Electors, Councillors and Aldermen.*Qualifications
of electors.

18. (1) Subject to the provisions of any other law on the subject for the time being in force, a person shall be qualified as an elector of a constituency other than the 'Bengal Chamber of Commerce', the 'Calcutta Trades Association', and the 'Calcutta Port Commissioners' constituencies, who has a place of residence or a place of business within the constituency, and who, during the previous year,—

[Cf. 1899,
s. 87; Ben.
Act I of 1899,
s. 3 (22).]

(a) has paid, in respect of that year, directly to the Corporation, on his sole account and in his own name, not less than twelve rupees either in respect of the consolidated rate levied under Chapter X, or in respect of taxes levied under Chapter XI or Chapter XII, or in respect of both such rate and taxes, or in the case of the first election held under this Act, under the corresponding Chapters of the Calcutta Municipal Act, 1899:

Provided that, if such payment or any portion thereof has been made in respect of the consolidated rate, the name of such person shall be entered in the assessment-book in respect of such payment or portion thereof; or

(b) was the occupier of any premises or portion of any premises in Calcutta and paid, in respect of that year, not less than twenty-five rupees *per mensem* as rent for such occupancy:

Provided that such person has satisfied the Executive Officer, on or before the first day of the year in which the election is held, that he paid such rent in his own name, and on his sole account, and has his name entered in a register to be maintained by the Executive Officer for that purpose.

(2) A company, body corporate, firm, joint family or other association of individuals, as such, shall not be qualified as an elector, but any such association shall be entitled to be represented on the electoral roll by one of its members provided it possesses the qualifications prescribed by clause (a) or clause (b) of sub-section (1).

(3) A person shall be entitled to have his name registered only once on the electoral roll of any constituency notwithstanding that he may possess more than one qualification:

Provided that a person who is registered as the representative of any association of individuals under sub-section (2) shall not therefore be ineligible for registration in his individual capacity on the same electoral roll.

(4) Chamber members of the Bengal Chamber of Commerce, members of the Calcutta Trades Association, and Commissioners for the Port of Calcutta shall be qualified respectively as electors for the constituency

*(Part II.—Chapter III.—Election and appointment of
Councillors and Aldermen.—Clause 19.)*

comprising the Chamber, or Association or Trust of which they are such members.

Explanation.—(a) "Chamber member" includes any person entitled to exercise the rights and privileges of Chamber membership on behalf of any firm, company, or other corporate body registered as such member.

(b) "Member" includes—

- (i) in the case of a firm, any one partner in the firm or, if no such partner is present in Calcutta at the date fixed for the election, any one person empowered to sign for such firm, and
- (ii) in the case of a company or other corporate body, any one manager, director, or secretary of the company or corporate body.

General dis-
qualifications for
being a Councillor
or an Alderman.

19. (1) A person shall not be eligible for election or appointment as a Councillor or for election as an Alderman if such person—

[Cf. Bengal,
r. 5, 1899, s.
39.]

- (a) is a female; or
- (b) having been a legal practitioner, has been dismissed or is under suspension from practising as such by order of any competent court; or
- (c) has been adjudged by a competent court to be of unsound mind; or
- (d) is under twenty-one years of age; or
- (e) is an undischarged insolvent; or
- (f) being a discharged insolvent, has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part; or
- (g) is a municipal officer or servant, or a plumber or building surveyor licensed under this Act; or
- (h) is a Judge of a Court of Small Causes, or a Municipal Magistrate, or is acting in either of those capacities; or
- (i) has, directly or indirectly, by himself or by his partner or employer or any employé, any share or interest in any contract or employment with, by, or on behalf of, the Corporation:

Provided as follows:—

(a) notwithstanding anything contained in clause (i), no person shall be deemed to be disqualified thereunder by reason only of his having a share or interest in—

- (i) any lease, sale or purchase of land or any agreement for the same; or
- (ii) any agreement for the loan of money or any security for the payment of money only; or
- (iii) any newspaper in which any advertisement relating to the affairs of the Corporation is inserted; or
- (iv) any incorporated company which contracts with or is employed by the Corporation;

(b) no Councillor or Alderman who has, directly or indirectly, by himself or by his partner or employer or any employé, a share or interest in any matter or thing described in proviso (a), or who has acted professionally on behalf of any person having such share or interest, shall vote or take any part in any proceeding relating to that matter or thing;

(c) the disqualification mentioned in clause (b) may be removed by an order of the Local Government in that behalf.

(Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 20, 21.)

(2) A person against whom a conviction by a criminal court involving a sentence of transportation or imprisonment for a period of more than six months is subsisting shall, unless the offence of which he was convicted has been pardoned, not be eligible for election or appointment for five years from the date of the expiration of the sentence.

(3) If any person is convicted of an offence under Chapter IX-A of the Indian Penal Code punishable with imprisonment for a term exceeding six months or is, after an inquiry by Commissioners appointed under section 47, reported as guilty of a corrupt practice as specified in Part I, or in paragraph 1, 2 or 3 of Part II of Schedule II, such person shall not be eligible for election or appointment for five years from the date of such conviction or of the finding of the Commissioners, as the case may be; and a person reported by any such Commissioners to be guilty of any other corrupt practice shall be similarly disqualified for three years from such date.

(4) If any person has been a candidate or an election agent at an election as a Councillor under this Act and has failed to lodge any prescribed return of election expenses or has lodged a return which is found, either by Commissioners holding an inquiry into the election or by a Magistrate in a judicial proceeding, to be false in any material particular, such person shall not be eligible for election for five years from the date of such election:

Provided that any disqualification mentioned in sub-section (3) or sub-section (4) may be removed by an order of the Local Government in that behalf.

Qualification for election as Councillor.

20. (1) (a) No person shall be eligible for election as a Councillor to represent a general constituency unless his name is registered on the electoral roll of that or any other constituency, and unless, in the case of a seat reserved for Muhammadans, he is himself a Muhammadan. [Cf. Bengal, r. 5.]

(b) No person shall be eligible for election as a Councillor to represent a special constituency unless his name is registered on the electoral roll of the constituency.

(2) For the purposes of this Chapter—

(a) “general constituency” means a constituency that is not a special constituency; and

(b) “special constituency” means the Bengal Chamber of Commerce, the Calcutta Trades Association, or the Calcutta Port Commissioners’ constituency.

The electoral roll.

General conditions of registration and disqualifications.

21. (1) Every person shall be entitled to have his name registered on the electoral roll of a constituency who has the qualifications prescribed for an elector of that constituency and who is not subject to any of the following disqualifications, namely:— [Cf. Bengal, r. 7.]

(a) is a female; or

(b) has been adjudged by a competent court to be of unsound mind; or

(c) is under twenty-one years of age.

(Part II.—Chapter III.—Election and appointment of
Councillors and Aldermen.—Clause 22.)

(2) If any person is convicted of an offence under Chapter IX-A of the Indian Penal Code punishable with imprisonment for a term exceeding six months or is, after an inquiry by Commissioners appointed under section 47, reported as guilty of a corrupt practice as specified in Part I, or in paragraph 1, 2 or 3 of Part II of Schedule II, his name, if on the electoral roll, shall be removed therefrom and shall not be registered thereon for a period of five years from the date of the conviction or the report, as the case may be, or, if not on the electoral roll, shall not be so registered for a like period; and if any person is reported by any such Commissioners as guilty of any other corrupt practice, his name, if on the electoral roll, shall be removed therefrom and shall not be registered thereon for a period of three years from the date of the report or, if not on the electoral roll, shall not be so registered for a like period:

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Provided that the Local Government may direct that the name of any person to whom this sub-section applies shall be registered on the electoral roll.

Electoral roll.

22. (1) An electoral roll shall be prepared for every constituency, on which shall be entered the names of all persons appearing to be entitled to be registered as electors for that constituency. It shall be published in the constituency together with a notice specifying the mode in which and the time within which any person whose name is not entered in the roll and who claims to have it inserted therein, or any person whose name is on the roll and who objects to the inclusion of his own name or of the name of any other person on the roll, may prefer a claim or objection to the revising authority.

[Cf. Bengal,
r. 9.]

(2) Subject to the provisions of this Act, the Local Government shall make rules providing for—

- (a) the authority by whom the electoral roll shall be prepared and the particulars to be contained in the roll;
- (b) the time at which the roll shall be prepared;
- (c) the publication of the roll in such manner and in such language as to give it wide publicity in the constituency to which it relates;
- (d) the mode in which and the time within which claims and objections may be preferred;
- (e) the constitution and appointment of revising authorities to dispose of claims and objections;
- (f) the manner in which notices of claims or objections shall be published;
- (g) the place, date, and time at which and the manner in which claims or objections shall be heard;

and may make such rules to provide for other matters incidental or ancillary to the preparation and revision of the roll as they may consider desirable. Such rules may be made as to rolls generally or any class of rolls or any particular roll.

(Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 23-25.)

(3) The orders made by the revising authority shall be final, and the electoral roll shall be amended in accordance therewith and shall, as so amended, be republished in such manner as the Local Government may prescribe.

(4) The electoral roll shall come into force from the date of such republication, and shall continue in force for a period of three years or for such less period as the Local Government may by rule prescribe, and after the expiration of such period a fresh roll shall be prepared.

(5) If a constituency is called upon to elect a Councillor or Councillors after an electoral roll has ceased to have force and before the completion of the new electoral roll, the old electoral roll shall for the purposes of that election continue to operate as the electoral roll for the constituency.

Right to vote.

23. Every person registered on the electoral roll for the time being in force for any constituency shall while so registered be entitled to vote at an election of a Councillor or Councillors for that constituency. [Cf. Bengal, r. 10.]

Elections.

Nomination of candidates.

24. (1) Any person may be nominated as a candidate for election as a Councillor in any constituency for which he is eligible for election under this Act. [Cf. Bengal, r. 11.]

(2) On or before the date on which a candidate is nominated the candidate shall make in writing and sign a declaration appointing either himself or some other person who is not disqualified under this Act for the appointment to be his election agent, and no candidate shall be deemed to be duly nominated unless such declaration has been made.

(3) A candidate who has withdrawn his candidature shall not be allowed to cancel the withdrawal or to be renominated as a candidate for the same election.

Uncontested elections.

25. (1) In any constituency in which one or more seats are reserved for Muhammadans, the following candidates, provided they are duly nominated, and have not withdrawn their candidature, shall be declared to be duly elected, that is to say:—

(a) if the number of Muhammadan candidates is not greater than the number of Muhammadan Councillors to be elected—all such Muhammadan candidates;

(b) if the number of Muhammadan candidates is not less than the number of Muhammadan Councillors to be elected, and the total number of candidates, Muhammadan and non-Muhammadan, does not exceed the number of Councillors to be elected for the constituency—all such Muhammadan and non-Muhammadan candidates;

Provided that, if in any case referred to in clause (a) the number of non-Muhammadan candidates does not exceed the number of vacant seats not reserved for Muhammadans, all such non-Muhammadan candidates shall also be declared to be duly elected.

(Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 26, 27.)

(2) In any constituency in which seats are not reserved for Muhammadans, if the number of candidates who are duly nominated, and have not withdrawn their candidature, is not more than the number of Councillors to be elected for such constituency, all such candidates shall be declared to be duly elected.

Procedure at election.

26. (1) In any case not provided for in section 25, [Cf. Bengal, r. 12.] a poll shall be taken.

(2) Votes shall be given by ballot and in person. No votes shall be received by proxy.

(3) No votes shall be given either by the Government or by the Corporation.

(4) In plural-Councillor constituencies every elector shall have as many votes as there are Councillors to be elected, but no elector shall give more than one vote to any one candidate.

(5) Votes shall be counted by or under the supervision of the returning officer, and any candidate, or, in the absence of the candidate, a representative duly authorized by him in writing, shall have a right to be present at the time of counting.

(6) When the counting of the votes has been completed, the returning officer shall forthwith declare the candidate or candidates, as the case may be, to whom the largest number of votes has been given to be elected.

(7) Where an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person or persons to whom such one additional vote shall be deemed to have been given shall be made by lot to be drawn in the presence of the returning officer and in such manner as he may determine.

(8) The returning officer shall without delay report the result of the election to the Executive Officer, and the name or names of the candidate or candidates elected shall be published in the *Calcutta Gazette*.

Local Government to make rules regarding the conduct of election.

27. (1) Subject to the provisions of this Act the Local Government shall make rules providing— [Cf. Bengal, r. 13.]

(a) for the form and manner in, and the conditions on, which nominations may be made, and for the scrutiny of nominations;

(b) for the appointment of a Returning Officer for each constituency and for his powers and duties;

(c) for the appointment of polling stations for each constituency;

(d) for the appointment of officers to preside at polling stations, and for the duties of such officers;

(e) for the checking of voters by reference to the electoral roll;

(f) for the manner in which votes are to be given, and in particular for the case of illiterate voters, or voters under physical or other disability;

Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 28-31.)

(g) for the procedure to be followed in respect of tender of votes by persons representing themselves to be electors after other persons have voted as such electors ;

(h) for the scrutiny of votes ;

(i) for the safe custody of ballot papers and other election papers, for the period for which such papers shall be preserved, and for the inspection and production of such papers ;

and may make such other rules regarding the conduct of elections as they think fit.

(2) In the exercise of the foregoing power rules may be made as to elections generally or any class of elections or in regard to constituencies generally or any class of constituency or any particular constituency.

Multiple elec-
tions.

28. (1) If any person is elected either by more than one constituency, he shall, by notice in writing signed by him and delivered to the Executive Officer, within seven days from the date of the publication of the result of such election in the *Calcutta Gazette*, choose for which of these constituencies he shall serve, and the choice shall be conclusive. [Cf. Bengal, r. 14.]

(2) When any such choice has been made, the Executive Officer shall call upon the constituency or constituencies for which such person has not chosen to serve to elect another person or persons.

(3) If the candidate does not make the choice referred to in sub-section (2) the elections of such person shall be void and the Executive Officer shall call upon the constituency or constituencies concerned to elect another person or persons.

Disqualification
for being election
agent.

29. No person shall be appointed an election agent who is himself ineligible for election as being subject to any disqualification mentioned in sub-section (3) or sub-section (4) of section 19. [Cf. Bengal, r. 15.]

Revocation of
appointment of
election agent.

30. (1) The appointment of an election agent, whether the election agent appointed be the candidate himself or not, may only be revoked in a writing signed by the candidate and lodged with the officer receiving nominations and shall operate from the date on which it is so lodged. [Cf. Bengal, r. 16.]

(2) In the event of such a revocation or of the death of any election agent, whether such event occurs before, during or after the election, then the candidate shall appoint forthwith another election agent and declare his name in writing to the said officer.

Return of elec-
tion expenses.

31. (1) Within one month or such longer period as the Local Government may allow after the date of the declaration of the election every candidate, either personally or through his election agent, shall cause to be lodged with the Executive Officer a return of his election expenses containing the particulars specified in Schedule IV. [Cf. Bengal, r. 17.]

(2) Every such return shall contain a statement of all payments made by the candidate or by his election agent or by any persons on behalf of the

(Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 32-37.)

candidate or in his interests for expenses incurred on account of, or in respect of, the conduct and management of the election, and further a statement of all unpaid claims in respect of such expenses of which he or his election agent is aware.

(3) The return shall be accompanied by declarations by the candidate and his election agent which shall be in the form contained in Schedule IV and shall be made on oath or affirmation before a Magistrate.

(4) The Executive Officer shall cause to be prepared and maintained a record showing the names of all candidates at every election of a Councillor under this Act and the date on which the return of election expenses of each candidate has been lodged with him.

Accounts of agents.

32. Every election agent shall keep regular books of account in which the particulars of all expenditure of the nature referred to in section 31 shall be entered, whether such expenditure is incurred by the candidate or by the election agent or by any person under the direction of the candidate or the election agent.

[*Cf. Bengal, r. 19.*]

Appointment by Local Government to make up the prescribed number.

33. If there is not a sufficient number of valid nominations for an election in any constituency or if the electors of any constituency do not elect the prescribed number of Councillors, the Local Government shall appoint as many Councillors as may be necessary to make up the prescribed number.

[*Cf. 1899, s. 59 (1).*]

Appointment of Councillors when to be made.

34. Before the date fixed for the first meeting of the Corporation after a general election, the Local Government shall, by notification in the *Calcutta Gazette*, make such appointments of Councillors as may be necessary under clause (b) of section 5 or under section 33.

[*Cf. 1899, s. 59 (2).*]

Term of office of Councillors and Aldermen.

35. Subject to the provisions of section 39, an elected Councillor or Alderman shall hold office for a term of three years; and an appointed Councillor shall hold office for a term of three years or for such shorter period as the Local Government may, at the time of appointment, determine:

[*Cf. Bengal, r. 21.*]

Provided that the said period may be extended by the Local Government for a period not exceeding one year, by notification in the *Calcutta Gazette*, if in special circumstances (to be specified in the notification) they so think fit.

Resignation of Councillors or Aldermen.

36. A Councillor or an Alderman may resign his office by notifying his intention to do so to the Executive Officer, and on the acceptance of the resignation his seat shall become vacant.

Effect of subsequent disabilities.

37. If any person having been elected or appointed a Councillor, or elected an Alderman—

[*Cf. Bengal, r. 23; 1899, s. 40.*]

(a) subsequently becomes subject to any of the disabilities stated in clauses (b), (c), (e), (f), (g), (h) or (i) of sub-section (1) or in sub-sections (2), (3) and (4) of section 19, or

(b) absents himself during six consecutive months from the meetings of the Corporation, except from temporary illness or other cause to be approved by the Corporation, or

(Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 38-42.)

(c) is retained in any professional capacity as a barrister, attorney, *vakil*, pleader or *muktear* in connection with any case to which the Corporation is a party,

such person shall cease to be a Councillor or an Alderman, and the Local Government shall, by notification in the *Calcutta Gazette*, declare his seat to be vacant.

Removal
of
Councillor
or
Alderman.

38. The Local Government may, if they think fit, on the recommendation of the Corporation, made after due inquiry in which the Councillor or Alderman concerned shall have the right to be heard, remove any Councillor or Alderman elected or appointed under this Act, if such Councillor or Alderman has been guilty of misconduct in the discharge of his duties or of any disgraceful conduct. [Cf. 1899, s. 61.]

Casual vacancies.

39. (1) When a vacancy occurs in the case of an elected Councillor or of an Alderman by reason of a declaration made under section 37, or of his election being declared void, or by his death, resignation duly accepted, or removal, the Executive Officer shall call upon the constituency concerned or the Councillors, as the case may be, to elect a person for the purpose of filling the vacancy within such time as may be prescribed. [Cf. Bengal, r. 24; 1899, s. 62.]

(2) If a vacancy occurs in the case of an appointed Councillor, the Local Government shall appoint to the vacancy a person having the necessary qualifications.

(3) Every such person shall remain a Councillor or Alderman for the residue of the term of office of the Councillor or Alderman in whose stead he was elected or appointed.

Power of Local
Government in
respect of first
election.

40. If any difficulty arises as to the preparation or publication of the first electoral rolls or the holding of the first elections the Local Government may by order authorize any matter or thing to be done which appear to them necessary for the proper preparation or publication of the rolls or for the proper holding of the elections. [Cf. Bengal, r. 25 (3).]

General elec-
tions.

41. (1) On the expiration of the term of office of the Councillors and Aldermen under section 35, a general election of Councillors shall be held. [Cf. Bengal, r. 26 (1) and (2).]

(2) The Local Government shall, by notification in the *Calcutta Gazette*, call upon the constituencies referred to in Schedule III to elect Councillors in accordance with this Act within such time as may be prescribed by such notification:

Provided that, if the Local Government think fit, such notification may be issued at any time not being more than three months prior to the date on which the term of office of the Councillors and Aldermen would expire in the ordinary course of events.

The final decision of doubts and disputes as to the validity of an election.

The election
petition.

42. No election shall be called in question except by an election petition presented in accordance with the provisions of this Chapter. [Cf. Bengal, r. 29.]

(Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 43-47.)

43. An election petition may be presented to the Local Government by any candidate or elector against any returned candidate within fourteen days from the date on which the result of the election has been published in the *Calcutta Gazette*. [Cf. Bengal, r. 80.]

44. The petition shall contain a statement in concise form of the material facts on which the petitioner relies and the particulars of any corrupt practice which he alleges and shall, where necessary, be divided into paragraphs numbered consecutively. It shall be signed by the petitioner and verified in the manner prescribed for the verification of pleadings in the Code of Civil Procedure, 1908. [Bengal, r. 81.]

45. The petitioner may, if he so desires in addition to calling in question the election of the returned candidate, claim a declaration that he himself or any other candidate has been duly elected; in which case he shall join as respondent to his petition all other candidates who were nominated at the election. [Bengal, r. 82.]

46. At the time of presentation of the petition, the petitioner shall deposit with it the sum of one thousand rupees in cash or in Government Promissory Notes of equal value at the market rate of the day as security for the costs of the same. [Bengal, r. 83.]

47. (1) If the provisions of section 46 are not complied with, the Local Government shall dismiss the petition. [Cf. Bengal, r. 84.]

(2) Upon compliance with the provisions of section 46—

(a) the Local Government shall appoint as Commissioners for the trial of the petition three persons who are or have been, or are eligible to be appointed, Judges of a High Court within the meaning of section 101(3) of the Government of India Act, and shall appoint one of them to be the President, and thereafter all applications and proceedings in connection therewith shall be dealt with and held by such Commissioners;

(b) the President of the Commission so constituted shall, as soon as may be, cause a copy of the petition to be served on each respondent and to be published in the *Calcutta Gazette*, and may call on the petitioner to execute a bond in such amount and with such sureties as he may require for the payment of any further costs. At any time within fourteen days after such publication, any other candidate shall be entitled to be joined as a respondent on giving security in a like amount and procuring the execution of a like bond.

(3) When in respect of an election in a constituency more petitions than one are presented, the Local Government shall refer all such petitions to the same Commissioners, who may at their discretion inquire into the petitions either in one or in more proceedings as they shall think fit.

(Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 48-52.)

Inquiry by Commissioners. **48.** Every election petition shall be inquired into by the Commissioners, as nearly as may be, in accordance with the procedure applicable under the Code of Civil Procedure, 1908, to the trial of suits: provided that it shall only be necessary for the Commissioners to make a memorandum of the substance of the evidence of any witness examined by them. [Bengal, r. 86.] V of 1908.

Place of inquiry. **49.** The inquiry shall be held at such place as the Local Government may appoint. [Cf. Bengal, r. 86.]

Withdrawal of petition. **50.** (1) No election petition shall be withdrawn without the leave of the Commissioners. [Bengal, r. 87.]

(2) If there are more petitioners than one, no application to withdraw a petition shall be made, except with the consent of all the petitioners.

(3) When an application for withdrawal is made notice thereof fixing a date for the hearing of the application shall be given to all other parties to the petition and shall be published in the *Calcutta Gazette*.

(4) No application for withdrawal shall be granted if the Commissioners are of opinion that such application has been induced by any bargain or consideration which the Commissioners consider ought not to be allowed.

(5) If the application is granted—

(a) the petitioner shall be ordered to pay the costs of the respondent theretofore incurred or such portion thereof as the Commissioners may think fit;

(b) such withdrawal shall be reported to the Local Government, who shall publish notice thereof in the *Calcutta Gazette*; and

(c) any person who might himself have been a petitioner may, within seven days of such publication, apply to be substituted as petitioner in place of the party withdrawing, and, upon compliance with the conditions of section 46 as to security, shall be entitled to be so substituted and to continue the proceedings upon such terms as the Commissioners may think fit.

Abatement or substitution on death of petitioner. **51.** (1) An election petition shall abate only on the death of a sole petitioner or of the survivor of several petitioners. [Cf. Bengal, r. 88.]

(2) Such abatement shall be reported to the Local Government, who shall publish notice thereof in the *Calcutta Gazette*.

(3) Any person who might himself have been a petitioner may, within seven days of such publication, apply to be substituted as petitioner, and, upon compliance with the conditions of section 46 as to security, shall be entitled to be so substituted and to continue the proceedings upon such terms as the Commissioners may think fit.

Abatement or substitution on death of respondent. **52.** If before the conclusion of the trial of an election petition the respondent dies or gives notice that he does not intend to oppose the petition, the [Cf. Bengal, r. 89.]

(Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 53-55.)

Commissioners shall cause notice of such event to be published in the *Calcutta Gazette*, and thereupon any person who might have been a petitioner may, within seven days of such publication, apply to be substituted for such respondent to oppose the petition, and shall be entitled to continue the proceedings upon such terms as the Commissioners may think fit.

Recrimination
when seat claim-
ed.

53. Where at an inquiry into an election petition any candidate, other than the returned candidate, claims the seat for himself, the returned candidate or any other party may give evidence to prove that the election of such candidate would have been void if he had been the returned candidate and a petition had been presented complaining of his election.

[Bengal, r.
40.]

Attendance of
Law Officers.

54. When at an inquiry into an election petition the Commissioners so order, the Advocate General or some person acting under his instructions shall attend and take such part therein as they may direct.

[Bengal, r.
41.]

Grounds for
declaring election
void.

55. (1) Save as hereinafter provided in this rule, if in the opinion of the Commissioners—

[Cf. Bengal,
r. 42.]

- (a) the election of a returned candidate has been procured or induced, or the result of the election has been materially affected, by a corrupt practice, or
- (b) any corrupt practice specified in Part I of Schedule II has been committed, or
- (c) the result of the election has been materially affected by any irregularity in respect of a nomination paper, or by the improper reception or refusal of a vote, or by any non-compliance with the provisions of this Act or the rules made thereunder, or by any mistake in the use of any form annexed thereto,

the election of the returned candidate shall be void.

(2) If the Commissioners report that a returned candidate has been guilty by an agent (other than his election agent) of any corrupt practice specified in Part I of Schedule II which does not amount to any form of bribery other than treating as hereinafter explained or to the procuring or abetment of personation, and if the Commissioners further report that the candidate has satisfied them that—

- (a) no corrupt practice was committed at such election by the candidate or his election agent, and the corrupt practices mentioned in the report were committed contrary to the orders and without the sanction or connivance of such candidate or his election agent, and
- (b) such candidate and his election agent took all reasonable means for preventing the commission of corrupt practices at such election, and
- (c) the corrupt practices mentioned in the said report were of a trivial, unimportant and limited character, and

(Part II.—Chapter III.—Election and appointment of Councillors and Aldermen.—Clauses 56-60).

(d) in all other respects the election was free from any corrupt practice on the part of such candidate or any of his agents,

then the Commissioners may find that the election of such candidate is not void.

Explanation.—For the purposes of this sub-section "treating" means the incurring in whole or in part by any person of the expense of giving or providing any food, drink, entertainment or provision to any person with the object, directly or indirectly, of inducing him or any other person to vote or refrain from voting or as a reward for having voted or refrained from voting.

Report of Commissioners and procedure thereon.

56. (1) At the conclusion of the inquiry, the Commissioners shall report whether the returned candidate or any other party to the petition who has under the provisions of these rules claimed the seat has been duly elected, and in so reporting shall have regard to the provisions of section 55.

[Cf. Bengal, r. 43.]

(2) The report shall be in writing and shall be signed by all the Commissioners. The Commissioners shall forthwith forward their report to the Local Government who, on receipt thereof, shall issue orders in accordance with the report and publish the report in the *Calcutta Gazette*, and the orders of the Local Government shall be final.

Form of report.

57. If either in their report or upon any other matter there is a difference of opinion among the Commissioners, the opinion of the majority shall prevail, and their report shall be expressed in the terms of the views of the majority.

[Bengal, r. 44.]

Findings as to corrupt practices and persons guilty thereof.

58. Where any charge is made in an election petition of any corrupt practice, the Commissioners shall record in their report—

[Cf. Bengal, r. 45.]

(a) a finding whether a corrupt practice has or has not been proved to have been committed by any candidate or his agent, or with the connivance of any candidate or his agent, and the nature of such corrupt practice, and

(b) the names of all persons (if any) who have been proved at the inquiry to have been guilty of any corrupt practice and the nature of such corrupt practice with any such recommendations as they may desire to make for the exemption of any such persons from any disqualifications they may have incurred in this connection under this Chapter.

Application of Part II of Act XXXIX of 1920.

59. The provisions of Part II of the Indian Elections Offences and Inquiries Act, 1920, shall, so far as possible, be deemed to apply to an inquiry into an election petition under this Act.

[Cf. Act XXXIX of 1920, s. 6.]

Special provision.

Interpretation in case of doubt.

60. If any question arises as to the interpretation of the provisions of this Chapter otherwise than in connection with an election inquiry held thereunder, the question shall be referred for the decision of the Local Government whose decision shall be final.

[Cf. Bengal, r. 46.]

(Part II.)

CHAPTER IV.

MUNICIPAL OFFICERS AND SERVANTS.

Appointment
and salary of
principal officers.

61. (1) The Corporation shall appoint proper persons, for such periods respectively as they think fit, to be Chief Executive Officer, Chief Engineer and Health Officer, and shall fix the monthly salary and allowances to be paid to the persons so appointed.

[Cf. 1899, s. 68.]

The Corporation may also appoint, for such periods as they think fit, not more than two Deputy Executive Officers, and may fix their monthly salaries and allowances:

Provided that the appointment, salary, allowances and conditions of service of the officers referred to in this sub-section and any action taken by the Corporation with a view to the termination of their appointment shall be subject to the approval of the Local Government.

(2) The Corporation may appoint such other officers and servants as they think fit, and may fix their salaries and allowances.

Power of the
Executive Officer.

62. The Executive Officer shall be the principal Executive Officer of the Corporation, and all other officers and servants of the Corporation shall be subordinate to him. He shall have the same right of being present at any meeting of the Corporation, or of any Standing or Special Committee, and of taking part in the discussions thereat as if he were a member of the Corporation or of such Committee, and with the consent of a majority of the members present at such meeting, ascertained by a show of hands without discussion, he may at any time make a statement or explanation of facts, but he shall not vote upon, or make, any proposition at such meeting.

Prohibition of
having share or
interest in con-
tract or employ-
ment with Cor-
poration.

63. (1) No person shall be eligible for employment as a municipal officer or servant if he has, directly or indirectly, by himself or his partner or employer or employé, any share or interest in any contract or employment with, by, or on behalf of, the Corporation.

[Cf. 1899, s. 66.]

(2) If any municipal officer or servant acquires, directly or indirectly as aforesaid, any share or interest as aforesaid, otherwise than as such officer or servant, he shall cease to be a municipal officer or servant and his office shall become vacant.

(3) Nothing in the foregoing sub-sections shall apply to any such share or interest as, under clause (ii) or clause (iv) of proviso (a) to section 19, it is permissible for a Councillor or an Alderman to have without being thereby disqualified for being a Councillor or an Alderman.

Indebtedness to
disqualify for
office under sec-
tion 61.

64. (1) No person shall be eligible for any office mentioned or referred to, in section 61 if he is seriously indebted to any person.

[Cf. 1899, s. 67.]

(Part II.—Chapter IV.—Municipal officers and servants.—Clauses 65-67.)

(2) If any person holding any of the said offices becomes so indebted, the Corporation may, subject to the proviso to sub-section (1) of section 61, declare his office to be vacant.

Contribution in respect of pension or leave-allowances of Government servants appointed to be municipal officers or servants.

65. When a servant of the Government is appointed to be a municipal officer or servant, the Corporation shall pay, in addition to his salary, any contribution which may for the time being be levied by the Government in respect of his pension or leave-allowances.

[Cf. 1899, s. 69.]

Power to Corporation to make rules as to furnishing security and grant of leave of absence and leave and other allowances.

66. The Corporation, by a resolution in favour of which not less than two-thirds of the Councillors and Aldermen voting have voted, may make rules—

[Cf. 1899, s. 78.]

- (a) fixing the amount and nature of the security to be furnished by any municipal officer or servant from whom it may be deemed expedient to require security;
- (b) regulating the grant of leave of absence, leave-allowances, acting-allowances, deputation-allowances, pensions and gratuities to municipal officers and servants;
- (c) regulating the grant of compassionate allowances and gratuities to members of the families of deceased municipal officers and servants; and
- (d) for establishing and maintaining a provident or annuity fund, and for compelling all or any of the municipal officers or servants (other than any servant of the Government in respect of whom a contribution is made under section 65) to contribute to such fund:

Provided that no pension, gratuity or compassionate allowance referred to in clauses (b) and (c) shall, save with the special sanction of the Government of India, exceed the sum to which under any general or special orders of the Government of India for the time being in force, such officer or servant or his family would be entitled if the service had been service under Government.

Grant of pensions, gratuities, and compassionate allowances.

67. (1) The Corporation may, in accordance with the rules made under section 66, grant—

[Cf. 1899, s. 76.]

- (a) pensions and gratuities to municipal officers and servants, and
- (b) compassionate allowances and gratuities to members of the families of deceased municipal officers and servants,

and may also supplement contributions to a Provident Fund in accordance with the said rules.

(2) For the purposes of this Chapter the family of a municipal officer or servant shall be deemed to include his wife, his legitimate children, and his father or mother, dependent upon him for support.

[Cf. Civil Service Regulations, Art. 740.]

(Part II.)

CHAPTER V.

CONDUCT OF BUSINESS.

Transaction of business by the Corporation.

Meetings.

68. (1) The Corporation shall meet not less than once a month for the transaction of business. [Cf. 1899, s. 77.]

(2) The Mayor or Deputy Mayor elected under section 70 may, whenever he thinks fit, and shall, upon a requisition made in writing by any seven Councillors or Aldermen, call a meeting of the Corporation.

First meeting after general election.

69. The first meeting of the Corporation after a general election of Councillors shall be held as early as conveniently may be in the month of April next following such election and shall be convened by the Executive Officer. [Cf. Bom. Act III of 1898, s. 86.]

Annual election of Mayor and Deputy Mayor.

70. (1) The Corporation shall, at their first meeting in each year, elect two of their number to be Mayor and Deputy Mayor, respectively, until the first meeting in the next following year. [Cf. Bom. Act III of 1898, s. 87.]

(2) If any vacancy occurs in the office of Mayor or Deputy Mayor, the Corporation shall elect one of their number to fill such vacancy, and the Mayor or Deputy Mayor so appointed shall continue in office so long only as the person in whose place he is appointed would have been entitled to continue in office.

Notice of meetings and business.

71. A list of the business to be transacted at every meeting shall be sent to the address of each Councillor and Alderman resident in Calcutta, so that it may be in his hands not less than forty-eight hours before the time fixed for such meeting; and no business shall be brought before, or transacted at, any meeting other than the business of which notice has been so given: [Cf. 1899, s. 78.]

Provided that any Councillor or Alderman may submit to a meeting any resolution going beyond the matters mentioned in the notice given of such meeting, if he has given not less than forty-eight hours' previous notice of his intention so to do, by leaving a copy of such resolution at the Municipal Office.

Vote of majority decisive.

72. All acts authorized or required to be done by the Corporation, and all questions which may come before the Corporation for decision, shall, save as is in this Act otherwise provided, be respectively done and decided by a majority of the Councillors and Aldermen voting at the meeting before which the matter is brought. [Cf. 1899, s. 79.]

President meeting.

73. (1) The Mayor, or, in his absence, the Deputy Mayor elected under section 70 shall preside at every meeting of the Corporation, and shall have a second or casting vote in all cases of equality of votes. [Cf. 1899, s. 81.]

(Part II.—Chapter V.—Conduct of business.—
Clauses 74-78.)

(2) In the absence of the Mayor and Deputy Mayor, the Councillors and Aldermen present at any meeting shall choose one of their number to preside, who shall in case of equality of votes have a second or casting vote.

(3) The President of any meeting at which a quorum of the Councillors and Aldermen is present may, with the consent of a majority of the members present, adjourn the meeting from time to time and from place to place.

Quorum.

74. No business shall be transacted at any meeting unless a quorum of eighteen members be present throughout the meeting : ^[Cf. 1899, s. 82.]

Provided that, if at any meeting there is not a sufficient number of members present to form a quorum, the President of such meeting shall adjourn the meeting to such convenient time and place as he thinks fit; and the business which should have been brought before the original meeting, if there had been a quorum present, shall be brought forward and disposed of in the usual manner at the adjourned meeting, at which a quorum of ten members shall suffice.

Declaration by President that a resolution has been carried or lost.

75. At any meeting, unless a poll be demanded by at least five members, a declaration by the President of such meeting that a resolution has been carried or lost, and an entry to that effect in the minutes of proceedings shall, for the purposes of this Act, be sufficient evidence of the fact, without proof of the number or proportion of the votes recorded in favour of or against such resolution. ^[Cf. 1899, s. 83.]

Poll and ballot.

76. If a poll be demanded under section 75, the votes of all the members present who desire to vote shall be taken under the direction of the President of the meeting, and the result of such poll shall be deemed to be the resolution of the Corporation at such meeting : ^[Cf. 1899, s. 84.]

Provided that the Corporation may, subject to such rules as may be made by them under section 77, resolve that any question or class of questions shall be decided by ballot.

Power to Corporation to make rules.

77. The Corporation may make rules for the conduct of business at their meetings. ^[Cf. 1899, s. 85.]

Contracts and Seal of Corporation.

Execution of contracts by the Mayor or Deputy Mayor on behalf of the Corporation.

78. (1) The Corporation may enter into and perform all such contracts as they may consider necessary or expedient for carrying into effect the provisions of this Act. ^[Cf. 1899, s. 86.]

(2) With respect to the making of such contracts the following provisions shall have effect, namely :—

(a) every such contract shall be made on behalf of the Corporation by the Mayor or Deputy Mayor ;

(b) no contract shall be made by the Mayor or Deputy Mayor unless the same is previously sanctioned by the Corporation ;

(Part II.—Chapter V.—Conduct of business.—
Clauses 79, 80.)

(c) no contract involving an expenditure exceeding two and a half lakhs of rupees shall be made by the Mayor or Deputy Mayor unless the same is previously sanctioned by the Corporation and the Local Government.

(3) The foregoing provisions of this section shall apply to every variation or discharge of a contract as well as to an original contract.

Further provisions as to execution of contracts, and provisions as to seal of Corporation.

79. (1) Every contract made by the Mayor or Deputy Mayor on behalf of the Corporation shall be entered into in such manner and form as would bind the Mayor or Deputy Mayor if such contract were made on his own behalf, except that the common seal of the Corporation shall be used (where necessary); and every such contract may in the like manner and form be varied or discharged.

[Cf. 1899, s. 87.]

(2) Every contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding one thousand rupees shall be in writing, shall be sealed, and shall specify—

- (a) the work to be done or the materials or goods to be supplied, as the case may be,
- (b) the price to be paid for such work, materials or goods, and,
- (c) in the case of a contract for work, the time or times within which the work or specified portions thereof shall be completed.

(3) The common seal of the Corporation shall remain in the custody of the Secretary to the Corporation, and shall not be affixed to any contract or other instrument except in the presence of a Councillor or an Alderman, who shall attach his signature to the contract or instrument in token that the same was sealed in his presence.

(4) The signature of the said Councillor or Alderman shall be distinct from the signature of any witness to the execution of such contract or instrument.

(5) A contract not executed as provided in this section shall not be binding on the Corporation.

Tenders.

80. (1) Not less than seven days before the Corporation enter into any contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding one thousand rupees, they shall give notice by advertisement in local newspapers inviting tenders for such contract.

[Cf. 1899, s. 88.]

(2) In every case in which the acceptance of a tender would involve an expenditure exceeding one thousand rupees, the specifications, conditions and estimates, and all the tenders received shall be placed before the Corporation.

(3) In every case in which the acceptance of a tender would involve an expenditure exceeding two and a half lakhs of rupees, the Corporation shall

(Part II.—Chapter V.—Conduct of business.—
Clauses 81, 82.)

submit to the Local Government the specifications, conditions and estimates, and all the tenders received, specifying the particular tender (if any) which they recommend for acceptance.

(4) The Corporation, or the Local Government, as the case may be, may reject all or any of the tenders made under the provisions of this section.

(5) Notwithstanding anything contained in this section, the Corporation may, for reasons which shall be recorded in their proceedings, enter into a contract without inviting tenders or without the acceptance of any tender which may have been received. [Cf. Bom. Act III of 1888, s. 72 (3).]

Security for performance of contract.

81. The Corporation shall take sufficient security for the due performance of every contract into which they enter after a tender has been accepted and may, in their discretion, take security for the due performance of any other contract into which they enter under this Act. [Cf. 1899, s. 89.]

Standing Committees.

Standing Committees.

82. (1) The Corporation may from time to time appoint Standing Committees and, by specific resolution, delegate any of their powers or duties to such Committees, and may also from time to time, by a like resolution, refer to them for inquiry and report, or for opinion, such subjects relating to the functions, powers or duties of the Corporation as the Corporation may think fit. [Cf. 1899, s. 95.]

(2) A Standing Committee shall not consist of more than twelve members, and no Councillor or Alderman shall, at the same time, be a member of more than three Standing Committees.

(3) Every Standing Committee shall conform to any instructions that may from time to time be given to them by the Corporation.

(4) The Corporation may at any time dissolve, or subject to the provisions of sub-section (2), alter the constitution of any Standing Committee.

(5) Every Standing Committee shall appoint two of their number to be their Chairman and Deputy Chairman:

Provided that no Councillor or Alderman shall, at the same time, be the Chairman of more than one Standing Committee.

(6) In the absence of the Chairman or Deputy Chairman, the members of the Standing Committee present shall choose one of their number to preside over their meeting.

(7) When any matter is referred to a Standing Committee, the Corporation may fix a time within which the report of the Standing Committee thereon is to be submitted to the Corporation.

(8) All the proceedings of every Standing Committee shall be subject to confirmation by the Corporation:

Provided that the President of the meeting, with the consent of two-thirds of the members present, may direct that action be taken in accordance with the decision

(Part II.—Chapter V.—Conduct of business.—
Clauses 83-85.)

of any Standing Committee without waiting for confirmation of their proceedings by the Corporation, if he considers that serious inconvenience would result from delay in taking such action; but if the Corporation do not confirm the proceedings of the Standing Committee, such steps shall be taken to carry out any orders passed by the Corporation as may still be practicable:

Provided also that, if, in delegating any of their powers or duties to a Standing Committee under sub-section (1), the Corporation direct that the decision of the Standing Committee shall be final, then so much of the proceedings of the Standing Committee as relate to such powers or duties shall not be subject to confirmation by the Corporation.

(9) The Corporation may make rules for regulating the conduct of business at meetings of Standing Committees.

Special Committees.

Special
Committees

83. (1) The Corporation may from time to time, by specific resolution, appoint a Special Committee to inquire into and report upon any matter (to be specified in such resolution) which may arise in connection with any of the functions, powers or duties of the Corporation and which is not at the time under consideration by a Standing Committee constituted under section 82.

[Cf. 1899, s. 96.]

(2) The provisions of sub-sections (3), (4), (5) (excluding the proviso), (6), (7) and (8) of section 82 shall, with all necessary modifications, be deemed to apply to every Special Committee appointed under this section, and such Committee shall confine their inquiry to the matter specified in the resolution referred to in sub-section (1).

(3) The Corporation may make rules for regulating the conduct of business at meetings of Special Committees.

Minutes and reports of proceedings.

Keeping
minutes of
proceedings.

84. Minutes, in which shall be recorded the names of the members present at, and the proceedings of, each meeting of the Corporation, and of every Standing or Special Committee, respectively, shall be drawn up and fairly entered in a book to be kept for that purpose, and shall be laid before the next ensuing meeting of the Corporation or of such Committee, as the case may be, and signed at such meeting by the President or Chairman thereof.

Inspection
of minutes
and reports
of proceedings.

85. The minutes referred to in section 84 and the full reports (if any) of the proceedings of meetings of the Corporation, shall, at all reasonable times, be kept open at the municipal office for the inspection of any Councillor or Alderman without charge, and of any other person on payment of a fee of eight annas.

[Cf. 1899, s. 98.]

(Part II.—Chapter V.—Conduct of business.—
Clauses 86, 87.)

Forwarding of
minutes and
reports of proceed-
ings to Local
Government.

86. The Executive Officer shall forward to the Local Government a copy of the minutes of the proceedings of each meeting of the Corporation, within ten days from the date on which the minutes of the proceedings of such meeting were signed as prescribed in section 84; [Cf. 1899, s. 99.]

and, if the Local Government so direct in any case, shall also forward a copy of all papers which were laid before the Corporation or the Standing or Special Committee, as the case may be, for consideration at such meeting;

and shall also forward to the Local Government, as soon as may be after such date, a full report of the proceedings of meetings of the Corporation, if any such report be prepared.

Supplemental provisions.

Validation of
acts and proceed-
ings.

87. (1) No act done or proceeding taken under this Act shall be questioned on the ground merely of— [Cf. 1899, s. 102.]

- (a) the existence of any vacancy in, or any defect in the constitution of, the Corporation, or any Standing or Special Committee,
- (b) any Councillor or Alderman having voted or taken part in any proceeding in contravention of the proviso (b) to section 19, or
- (c) any defect or irregularity not affecting the merits of the case.

(2) Every meeting of the Corporation, or of any Standing or Special Committee, the minutes of the proceedings of which have been duly signed as prescribed in section 84, shall be deemed to have been duly convened and to be free from all defects and irregularity.

PART III.

FINANCE.

CHAPTER VI.

THE MUNICIPAL FUND.

Municipal Fund
to be sole and to
be held in trust.

88. There shall be one Municipal Fund, and it shall be held by the Corporation in trust for the purposes of this Act, subject to the provisions therein contained.

[Cf. 1899,
s. 108.]

Credit of
moneys to
Municipal Fund.

89. All moneys realized or realizable under this Act shall be credited to the Municipal Fund.

Receipt of
moneys and
deposit in bank.

90. All moneys payable to the credit of the Municipal Fund shall be forthwith paid into the Imperial Bank of India to the credit of an account which shall be styled, in each case, "the account of the Municipal Fund of the City of Calcutta."

[Cf. 1899,
s. 111.]

Drafts on the
Municipal Fund.

91. (1) Subject to the provisions of sections 17, 122 and 123, no payment shall be made by the Imperial Bank of India out of the Municipal Fund except upon a cheque signed—

[Cf. 1899,
s. 112.]

(a) by any two of the following persons, namely:—

- (i) the Executive Officer,
- (ii) Deputy Executive Officer,
- (iii) the Secretary,
- (iv) the Chief Accountant, or,

(b) in the event of the illness or absence from Calcutta of any three of the persons mentioned in clause (a), by the remaining one of such persons and any other persons appointed in that behalf by the Executive Officer, or,

(c) in the event of the illness or absence from Calcutta of all the persons mentioned in clause (a), by any two other persons appointed in that behalf by the Executive Officer.

(2) Payment of any sum due by the Corporation exceeding one hundred rupees in amount shall be made by means of a cheque signed as provided in sub-section (1), and not in any other way.

(3) Payment of any sum due by the Corporation not exceeding one hundred rupees in amount may be made in cash, cheques signed as prescribed in sub-section (1) being drawn from time to time to cover such payments.

*(Part III.—Chapter VI.—The Municipal Fund—
Clauses 92, 93.)*

Application of
Municipal Fund.

92. (1) The moneys from time to time credited to the Municipal Fund shall be applied in payment of all sums, charges and costs necessary for carrying out the purposes of this Act, or of which the payment is duly directed or sanctioned by or under any of the provisions of this Act.

[Cf. 1899, s. 114.]

(2) Such moneys shall likewise be applied in payment of all sums payable out of the Municipal Fund under any other enactment for the time being in force.

Payments not
to be made out of
Municipal Fund
unless covered by
a budget-grant
and balance is
available.

93. No payment of any sum out of the Municipal Fund shall be made unless the expenditure of the same is covered by a current budget-grant and a sufficient balance of such budget-grant is still available notwithstanding any reduction or transfer thereof which may have been made under section 100 or section 101:

[Cf. 1899, s. 115.]

Provided that this section shall not apply to payments made in the following classes of cases, namely:—

- (a) refunds of taxes and other moneys which are authorized by this Act;
- (b) repayments of moneys belonging to contractors or other persons and held in deposit and of moneys collected or credited to the Municipal Fund by mistake;
- (c) sums payable in any of the following circumstances—
 - (i) under section 17, under the orders of the Local Government;
 - (ii) under section 92, sub-section (2); or
 - (iii) under the direction of any officer appointed under section 122 or section 123;
 - (iv) under the decree or order of a civil or criminal court passed against the Corporation;
 - (v) under a compromise of any suit or other legal proceeding or claim affected under section 528;
- (d) temporary payments under section 96 for works urgently required for the public service;
- (e) sums which are by or under section 255, sub-section (2), section 305, sub-section (1), section 337, sub-section (2), section 384, sub-section (4), section 424, sub-section (4), section 433, sub-section (2), section 435, sub-section (4), section 498, sub-section (3), section 510, clause (c) of sub-section (2) of section 526, or rule 2, sub-rule (6), or rule 6, sub-rule (2), of Schedule XV, required or allowed to be paid by way of compensation;
- (f) sums payable as compensation under any rule or by-law made under this Act; and
- (g) expenses incurred by the Corporation in the exercise of the powers conferred by section 440.

(Part III.—Chapter VI.—The Municipal Fund—
Clauses 94-97.)

Duty of person
signing cheque.

94. Before any person authorized under section 91 signs a cheque, he shall satisfy himself that the sum for which such cheque is drawn is either—

[Cf. 1899, s. 116.]

- (a) required for a purpose or work specifically sanctioned by the proper authority and covered by a current budget-grant, or
- (b) required for any payment referred to or specified in the proviso to section 93.

Procedure when
money not covered
by a budget-
grant is expended
under clauses (c),
(e), (f), or (g)
of section 93.

95. Whenever any sum is expended under clauses (c), (e), (f) or (g) of the proviso to section 93, the Corporation shall take such action under section 100 as may in the circumstances appear possible and expedient for covering the amount of the additional expenditure.

[Cf. 1899, s. 117.]

Temporary pay-
ments from the
Municipal Fund
for works urgent-
ly required for the
public service.

96. (1) On the written requisition of a Secretary to the Local Government, the Corporation may at any time undertake the execution of any work certified by such Secretary to be urgently required for the public service, and for this purpose may temporarily make payments from the Municipal Fund, so far as the same can be made without unduly interfering with the regular working of the municipal administration.

[Cf. 1899, s. 118.]

(2) The cost of all work so executed and of the establishment engaged in executing the same shall be paid by the Local Government and credited to the Municipal Fund.

Investment of
surplus money.

97. (1) Surplus moneys at the credit of the Municipal Fund, which cannot immediately or at an early date be applied to the purposes of this Act, may from time to time be deposited at interest in the Imperial Bank of India, or in any other bank or banks in Calcutta which may be approved by the Local Government, or invested in any of the securities or debentures mentioned in section 116, sub-section (1).

[Cf. 1899, s. 119.]

(2) The loss, if any, arising from any such deposit or investment shall be debited to the Municipal Fund.

(Part III.)

CHAPTER VII.

BUDGET ESTIMATE.

Executive officer to lay before Corporation annual estimates of expenditure, receipts and balances and statement of proposed taxes.

98. The Executive Officer shall, on or before each tenth day of February, cause to be prepared and lay before the Corporation, in such form as the Corporation may from time to time approve,—

[Cf. 1899, ss. 120.]

- (a) an estimate of the expenditure which should, in his opinion, be incurred by the Corporation in the next ensuing year.
- (b) an estimate of receipts from all sources during the said year,
- (c) an estimate of all balances, if any, which will be available for reappropriation or expenditure at the commencement of the said year, and
- (d) a statement of proposals as to the taxation which it will, in his opinion, be necessary or expedient to impose under this Act in the said year.

Corporation to frame Budget Estimate.

99. (1) The Corporation shall consider the estimates and proposals submitted by the Executive Officer under section 98 and shall thereafter—

[Cf. 1899, ss. 121, 123, 124 and 125.]

- (a) on or before the twenty-second day of March in each year frame and adopt a Budget Estimate of income and expenditure for the ensuing year, and
- (b) determine, subject to the provisions of Part IV, the levy of the consolidated rate and taxes for the said year at such rates as are necessary to provide for the purposes mentioned in sub-section (2).

(2) In such Budget Estimate, the Corporation shall among other things,—

- (a) make adequate and suitable provision for such services as may be required for the fulfilment of the several duties imposed by this Act,
- (b) provide for the payment, as they fall due, of all instalments of principal and interest for which the Corporation may be liable in respect of loans contracted by them, and
- (c) allow for a cash balance at the end of the said year of not less than six lakhs of rupees.

Power to Corporation to alter budget-grants.

100. (1) The Corporation may from time to time during the year—

[Cf. 1899, ss. 126.]

- (a) increase the amount of any budget-grant,
- (b) make an additional budget-grant to meet any special or unforeseen requirement arising during the same year,

(Part III.—Chapter VII.—Budget Estimate.—
Clause 101.)

- (c) transfer the amount or a portion of the amount of any budget-grant to the amount of any other budget-grant, or
- (d) reduce the amount of any budget-grant:

Provided as follows:—

- (i) due regard shall be had to all the requirements of this Act, and
- (ii) in making any increase or additional budget-grant, the estimated cash balance at the close of the year shall not be reduced below six lakhs of rupees.

(2) Every increase to a budget-grant and every additional budget-grant made in any year under sub-section (1) shall be deemed to be included in the Budget Estimate finally adopted for that year.

Power to Corporation to re-adjust income and expenditure during the year.

101. (1) If at any time during the year it appears to the Corporation that, notwithstanding any reduction of budget-grants that has been made under section 100, the income of the Municipal Fund during the same year will not suffice to meet the expenditure sanctioned in the Budget Estimate of that year, and to leave at the close of the year a cash balance of not less than six lakhs of rupees, then it shall be incumbent on the Corporation forthwith to sanction any measure which they may consider necessary for proportioning the year's income to the expenditure. [Cf. 1899, s. 127.]

(2) For the purposes of sub-section (1), the Corporation may either diminish the sanctioned expenditure of the year, so far as it may be possible so to do with due regard to all the requirements of this Act, or have recourse to supplementary taxation, or adopt both of those methods.

(Part III.)

CHAPTER VIII.

LOANS.

Power to Corporation to borrow money.

102. (1) The Corporation may, in pursuance of a resolution passed at a meeting, from time to time raise a loan, by the issue of debentures, on the security of the consolidated rate, or of all or any of the taxes, fees and dues authorized by this Act (or of both the said rate and all or any of the said taxes, fees and dues), of any sums of money which may be required—

[Cf. 1899, s. 128.]

- (a) for the construction of works under this Act, or
- (b) for the acquisition of land for the purposes of this Act, or
- (c) to pay off any debt due to the Government, or
- (d) to repay a loan raised under this Act:

Provided as follows:—

- (i) no loan shall be raised without the previous sanction of the Local Government;
- (ii) the rate of interest to be paid for any loan, and the terms (as to the time and method of repayment, and otherwise) upon which any loan is to be raised, shall be subject to the approval of the Local Government;
- (iii) the period within which a loan is to be repaid shall in no case exceed sixty years; and
- (iv) no loan exceeding in amount twenty-five lakhs of rupees shall be raised unless the terms, including the date of floatation, of such loan have been approved by the Government of India.

(2) When any sum of money has been borrowed under sub-section (1),—

- (i) no portion thereof shall, without the previous sanction of the Local Government, be applied to any purpose other than that for which it was borrowed, and
- (ii) no portion of any sum of money borrowed under clause (a) of sub-section (1) shall be applied to the payment of salaries or allowances to any municipal officers or servants, other than those who are exclusively employed upon the works for the construction of which the money was borrowed.

Determination of sums to be borrowed.

103. The Corporation shall, at a meeting to be held on or before the twenty-second day of March in each year, after considering the Executive Officer's proposals in this behalf, determine, subject to the provisions of this Act, what sums of money (if any) shall be borrowed under section 102 in the next ensuing year.

[Cf. 1899, s. 129.]

(Part III.—Chapter VIII.—Loans.—Clauses 104-108.)

Limit to borrowing powers.

104. Notwithstanding anything hereinbefore contained, the borrowing powers of the Corporation shall be limited so that the sums payable under this Act during any year for interest and for the maintenance of Sinking Funds (including the payments prescribed by sub-clause (c) of section 112), shall not exceed ten *per cent.* on the annual rateable value of land and buildings as determined under Chapter X. [Cf. 1899, s. 130.]

Form, exchange, transfer and effect of debentures.

105. (1) All debentures issued under this Act shall be in such form, and signed by such person, as the Corporation may from time to time prescribe, with the previous sanction of the Local Government, or (in the case of a loan raised out of India) the Government of India. [1899]

(2) The holder of any debenture in any form prescribed under sub-section (1) may obtain in exchange therefor, upon such terms as the Corporation may from time to time determine, a debenture in any other form so prescribed.

(3) The holder of any debenture issued by the Corporation under the authority of any prior enactment may obtain in exchange therefor, upon such terms as the Corporation may from time to time determine, a debenture in a form prescribed under sub-section (1).

(4) Every debenture issued by the Corporation under this Act shall be transferable in such manner as shall be therein expressed.

(5) The right to sue in respect of the moneys secured by any such debentures, or by any debentures issued by the Corporation under the authority of any prior enactment, shall be vested in the holders thereof for the time being, without any preference by reason of some of such debentures being prior in date to others.

Signature of coupons attached to debentures.

106. All coupons attached to debentures issued under this Act shall bear the signature of the Executive Officer; and such signature may be engraved, lithographed or impressed by any mechanical process. [Cf. 1899, s. 132.]

Payment to survivors of joint payees.

107. When any debenture or security issued under this Act is payable to two or more persons jointly, and either or any of them dies, then, notwithstanding anything in section 45 of the Indian Contract Act, 1872, the debenture or security shall be payable to the survivor or survivors of such persons: [1899, s. 133.]

Provided that nothing in this section shall affect any claim by the representative of a deceased person against such survivor or survivors.

Receipt by joint holder for interest or dividend.

108. Where two or more persons are joint holders of any debenture or security issued under this Act, any one of such persons may give an effectual receipt for any interest or dividend payable in respect of such debenture or security, unless notice to the contrary has been given to the Corporation by any other of such persons. [1899, s. 134.]

(Part III.—Chapter VIII.—Loans.—Clauses 109-112.)

Repayment of
loans.

109. Every loan raised by the Corporation under section 102 shall be repaid within the time approved under proviso (ii) to sub-section (1) of that section, and by such of the following methods as may be so approved, namely :—

[Cf. 1899, s. 135.]

- (a) from a Sinking Fund established under section 110 in respect of the loan, or
- (b) partly from the Sinking Fund established under section 110 in respect of the loan, and (to the extent to which that Sinking Fund falls short of the sum required for the repayment of the loan) partly from money borrowed for the purpose under clause (d) of sub-section (1) of section 102.

Establishment
and maintenance
of Sinking Funds
for such loans.

110. (1) Whenever the repayment from a Sinking Fund of a loan referred to in section 109, has been approved under proviso (ii) to sub-section (1) of section 102, the Corporation shall establish such a fund and shall pay into it on the first day of January and the first day of July in each year until the loan is repaid, a sum so calculated that, if regularly paid, it would, with accumulations in the way of compound interest, be sufficient, after payment of all expenses, to pay off the loan at the time approved.

[Cf. 1899, s. 136.]

(2) The rate of interest, on the basis of which the sum referred to in sub-section (1) shall be calculated, shall be such as may be prescribed by the Government of India.

(3) A separate Sinking Fund shall be established in respect of each loan referred to in section 109.

Power to dis-
continue pay-
ments into Sink-
ing Fund.

111. Notwithstanding anything contained in section 110, if at any time the sum standing at credit of the Sinking Fund established for the repayment of any loan is of such amount that, if allowed to accumulate at the rate of interest prescribed under sub-section (2) of that section, it will be sufficient to repay the loan at the time approved under proviso (ii) to sub-section (1) of section 102, then, with the permission of the Local Government, further payments into such fund may be discontinued.

[Cf. 1899, s. 137.]

Provisions re-
garding loans
raised between
the 1st April,
1881, and the
commencement of
the Calcutta
Municipal (Loans)
Act, 1914.

112: In respect of all loans raised by the Corporation between the first day of April, 1881, and the commencement of the Calcutta Municipal (Loans) Act, 1914, the following provisions shall have effect, namely :—

[Cf. 1899, s. 138.]

Ben. Act IV
of 1914.

(1) The Corporation shall maintain a Sinking Fund in respect of all such loans, and shall pay into such Fund the following sums :—

- (a) on the first day of January and the first day of July in each year, in respect of such of the said loans as were repaid before the thirty first day of March, 1914, a sum representing four *per cent. per annum* on the amount of each of such loans, such payments to be continued, in the case of each of such loans, until the expiry of a period of forty-seven years from the date on which the loan was raised, and

(Part III.—Chapter VIII.—Loans.—Clauses 113, 114.)

- (b) on the first day of January and the first day of July in each year, in respect of such of the said loans as have not been repaid before the thirty-first day of March, 1914, a sum representing one *per cent. per annum* on the amount of each of such loans, until the loan is repaid, and
- (c) on the first day of January and the first day of July in each year, for a period of ten years, with effect from the first day of July, 1914, the sum of sixty-six thousand rupees.
- (2) When any of the said loans hereafter falls due for repayment, it shall be repaid—
- (i) from the sums which have accumulated in the Sinking Fund maintained under clause (1) and in Sinking Fund A maintained before the commencement of the Calcutta Municipal (Loans) Act, 1914, to the extent to which payments of one *per cent. per annum* on the amount of any such loan would have accumulated at three *per cent.* compound interest from the date of its commencement, and
- (ii) to the extent to which the sums referred to in sub-clause (i) of this clause fall short of the sum required for repayment of the loan—from money to be borrowed by the Corporation for the purpose, for any period not exceeding the period by which the term of the original loan falls short of forty-seven years.
- (3) A separate Sinking Fund shall be established in respect of each amount borrowed under sub-clause (ii) of clause (2) of this section, and the provisions of sections 110 and 111, shall apply to each such Sinking Fund.

Ben. Act IV
of 1914.

Method of disposal of securities transferred to Corporation under Ben. Act IV of 1914.

113. All securities and cash jointly or severally held, before the commencement of the Calcutta Municipal (Loans) Act, 1914, by the Secretary to the Government of Bengal in the Financial Department and the Accountant-General, Bengal, as Trustees for and in respect of Sinking Fund A referred to in sub-clause (i) of clause (2) of section 112 and transferred by them to the Corporation in pursuance of the provisions of that Act, shall be held by the Corporation as part of the Sinking Fund established under section 112.

[Cf. 1899, s. 139.]

Ben. Act IV
of 1914.

Power to Corporation to consolidate their loans.

114. (1) Notwithstanding anything contained in this Act, the Corporation may consolidate all or any of their loans, and for that purpose may invite tenders for a new loan (to be called 'the Calcutta Municipal Consolidated Loan, 19 ') and invite holders of municipal debentures to exchange their debentures for scrip of such loan.

[1899, s. 140.]

(2) The terms of every such consolidated loan, and the rates at which exchange into such consolidated

(Part III.—Chapter VIII.—Loans.—Clauses 115-117.)

loan shall be permitted, shall be subject to the previous approval of the Government of India.

(3) The period for the extinction of any such consolidated loan shall not, without the sanction of the Government of India, extend beyond the furthest date within which any of the loans to be consolidated would otherwise be repayable.

(4) The Corporation shall provide for the repayment of every such consolidated loan by establishing a Sinking Fund therefor.

(5) The provisions of sections 110 and 111 shall apply to each Sinking Fund established under subsection (4):

Provided that, in calculating the sum to be paid into any such Sinking Fund in pursuance of section 110, any sums transferred to that fund in pursuance of proviso (i) or proviso (ii) to section 118 shall be taken into account.

Time for repayment of money borrowed to extinguish previous loan.

115. The time for the repayment of any money borrowed under this Act for the purpose of extinguishing any previous loan shall not, except with the express sanction of the Government of India, extend beyond the unexpired portion of the period for which such previous loan was sanctioned. [1899, s. 140.]

Investment of Sinking Funds.

116. (1) All moneys paid into a Sinking Fund shall as soon as possible be invested by the Corporation in— [1899, s. 141A.]

- (a) Government securities, or
- (b) securities guaranteed by the Government, or
- (c) Calcutta Municipal debentures, or
- (d) debentures issued by the Commissioners for the Port of Calcutta, or
- (e) debentures issued by the Trustees for the Improvement of Calcutta,

and shall be held by the Corporation for the purpose of repaying from time to time the debentures issued by it.

(2) All dividends and other sums received in respect of any such investment shall, as soon as possible after receipt, be paid into the appropriate Sinking Fund and invested in the manner prescribed by subsection (1).

(3) Moneys standing at credit of two or more Sinking Funds may, at the discretion of the Corporation, be invested together as a common fund, and it shall not be necessary for the Corporation to allocate the securities held in such investments among the several Sinking Funds.

(4) Any investment made under this section may from time to time, subject to the provisions of subsection (1), be varied or transposed.

Power to Corporation to reserve a portion of loan-debentures for investment of Sinking Funds.

117. (1) For the purpose of investing any portion of the Municipal Fund (including Sinking Funds) the Corporation may, with the previous sanction of the Local Government, reserve and set apart for issue [Cf. 1899, s. 141B.]

(Part III.—Chapter VIII.—Loans.—Clauses 118, 119.)

at par to and in the name of the Corporation of Calcutta any portion of the debentures to be issued on account of any loan, provided that the intention so to reserve and set apart such debentures shall have been notified as a condition of the issue of the loan.

(2) The issue of any such debentures to the Corporation, as aforesaid, shall not operate to extinguish or cancel such debentures, but every debenture so issued shall be valid in all respects as if issued to and in the name of any other person.

(3) The purchase by, or the transfer, assignment or endorsement to, the Corporation, of any debenture issued by the Corporation shall not operate to extinguish or cancel any such debenture, but the same shall be valid and negotiable in the same manner and to the same extent as if held by, or transferred, assigned or endorsed to any other person.

Application of
Sinking Funds.

118. Until any loan is wholly repaid, the Corporation shall not apply the Sinking Fund established in respect of that loan to any purpose other than the repayment of that loan :

[Cf. 1899 s.
141C.]

Provided that—

(i) when any loan, or, part thereof, which is raised after the commencement of this Act, is consolidated under section 114, the Corporation shall transfer to the Sinking Fund established for such consolidated loan the sum standing at credit of the Sinking Fund of the original loan, or if part only of a loan is consolidated, then such part of the sum standing at credit of the Sinking Fund of the original loan as is proportionate to the amount of the original loan which is incorporated in the consolidated loan ; and

(ii) when any loan, or part thereof, which was raised before the commencement of the Calcutta Municipal (Loans) Act, 1914, has been consolidated, the Corporation shall transfer such amounts as the Government of India may direct from the Sinking Fund maintained under clause (1) of section 112, and from Sinking Fund A maintained before the commencement of the said Act to the Sinking Fund established for consolidated loans under section 114, sub-section (4).

Ben. Act IV
of 1914.

Annual state-
ment by Execu-
tive Officer.

119. (1) The Executive Officer shall, at the end of each year, prepare a statement showing—

[Cf. 1899, s.
141D.]

- (a) the amount which has been invested during the year under section 116,
- (b) the date of the last investment made previous to the submission of the statement,
- (c) the aggregate amount of the securities then in the hands of the Corporation, and
- (d) the aggregate amount which has, up to the date of the statement, been applied under section 118, in or towards repaying loans.

(2) Every such statement shall be laid before a meeting of the Corporation and published in the *Calcutta Gazette*.

(Part III.—Chapter VIII.—Loans.—Clauses 120-123.)

Priority of payments for interest and repayment of loans over other payments.

120. All payments due from the Corporation for interest on and repayment of loans shall be made in priority to all other payments due from the Corporation. [Cf. 1899, s. 141E.]

Annual examination of Sinking Funds.

121. (1) All Sinking Funds established under this Act shall be subject to annual examination by the Accountant-General, Bengal, who shall ascertain whether the cash and the current value of the securities at credit of such funds are actually equal to the amount which would have accumulated had investments been regularly made and had the rate of interest as originally estimated been obtained therefrom. [Cf. 1899, s. 141F.]

(2) The Corporation shall forthwith pay into any Sinking Fund any amount which the Accountant-General may certify to be deficient, unless the Local Government specially sanction a gradual readjustment.

(3) If the cash and the current value of the securities at credit of any Sinking Fund are more than equal to the amount which should have accumulated in the circumstances described in sub-section (1), the Accountant-General shall certify the amount of such excess sum, and the Corporation may thereupon transfer the excess sum to the Municipal Fund.

(4) If any dispute arises as to the accuracy of any certificate made by the Accountant-General under sub-section (2) or sub-section (3), the Corporation may, after making the payment or transfer therein mentioned, refer the matter to the Local Government, whose decision shall be final.

Attachment of Municipal Fund for recovery of money borrowed from the Government.

122. (1) If any money borrowed by the Corporation from the Government, whether before or after the commencement of this Act, or any interest or costs due in respect thereof, is or are not repaid according to the conditions of the loan, the Local Government may attach the Municipal Fund or any portion thereof. [Cf. 1899, s. 141G.]

(2) After such attachment, no person except an officer appointed in this behalf by the Local Government shall in any way deal with the attached fund or portion thereof; but such officer may do all acts in respect thereof which the Corporation or any Municipal Officer or servant might have done if such attachment had not taken place, and may apply the proceeds in satisfaction of the arrear and of all interests and costs due in respect thereof and of all expenses caused by the attachment and subsequent proceedings:

Provided that no such attachment shall defeat or prejudice any debt for which the fund attached was previously pledged in accordance with law; but all such prior charges shall be paid out of the proceeds of the fund before any part of the proceeds is applied to the satisfaction of the debt due to the Government.

Attachment of Municipal Fund for securing payment into Sinking Fund.

123. If the Corporation fail to make any payment as required by section 121, sub-section (2), the Local Government may attach the Municipal Fund or any portion thereof; and the provisions of section 122, sub-section (2), shall, with all necessary modifications, be deemed to apply. [Cf. 1899, s. 141H.]

(Part III.)

CHAPTER IX.

ACCOUNTS.

Accounts to be kept.

124. Accounts of receipts and expenditure of the Corporation shall be kept in such manner and in such forms as they may from time to time prescribe. [Cf. 1899, s. 142.]

Appointment and powers of municipal auditors.

125. (1) The municipal accounts shall be examined and audited from time to time by auditors appointed in that behalf by the Local Government. [Cf. 1899, s. 143.]

(2) The auditors so appointed may,—

- (a) by written summons, require the production before them of any document which they may consider necessary for the proper conduct of their audit;
- (b) by written summons, require any person accountable for, or having the custody or control of, any such document to appear in person before them; and
- (c) require any person so appearing before them to make and sign a declaration with respect to such document or to answer any question or prepare and submit any statement.

Reports and information to be furnished by auditors.

126. The auditors appointed under section 125 shall— [Cf. 1899, s. 144.]

- (a) report to the Corporation any material impropriety or irregularity which they may observe in the expenditure, or in the recovery of moneys due to the Corporation, or in the municipal accounts;
- (b) furnish to the Corporation such information as the Corporation may from time to time require concerning the progress of their audit; and
- (c) as soon as may be after the completion of their audit, deliver to the Corporation a report upon the municipal accounts.

Corporation to remedy defects pointed out by auditors.

127. It shall be the duty of the Corporation forthwith to remedy any defects or irregularities that may be pointed out by the auditors. [Cf. 1899, s. 145.]

PART IV.

TAXATION.

CHAPTER X.

THE CONSOLIDATED RATE.

Imposition of consolidated rate.

Power to Cor-
to im-
the consolidated
rate.

128. A consolidated rate not exceeding twenty-three *per cent.* on the annual valuation determined under this chapter may be imposed by the Corporation upon all lands and buildings in Calcutta for the purposes of this Act. [Cf. 1899, s. 147.]

Amount of
consolidated rate,
how to be fixed.

129. The amount of the said rate shall be fixed annually, in the manner provided in Chapter VII, with reference to the requirements of the Municipal Fund. [Cf. 1899, s. 148.]

Exemptions.

Exemptions
from consolidated
rate.

130. (1) Buildings used exclusively for purposes of public worship, and public burial or burning grounds or other places for the disposal of the dead duly registered under Chapter XXXI, shall be exempt from the consolidated rate; [Cf. 1899, s. 150.]

and the Corporation may either wholly or partially exempt from the consolidated rate any land or building used for purposes of public charity:

Provided that the following land and buildings shall not be deemed to be used exclusively for public worship or for purposes of public charity within the meaning of this section, namely,—

(a) land or buildings in or on which any trade or business is carried on; and

(b) land or buildings in respect of which rent is derived, whether such rent is or is not applied exclusively to religious purposes or purposes of public charity.

(2) Open spaces and parade grounds, which are the property of Government, shall be exempted from the consolidated rate, if the Local Government so direct.

(3) The Corporation may exempt the owner of any hut from payment of the whole or any portion of the consolidated rate payable in respect of such hut.

(4) The Corporation may, by resolution, exempt from the consolidated rate all lands and buildings the annual valuation of which, as determined under this chapter, does not exceed twenty rupees or such smaller sum as may be specified in such resolution:

Provided that no person shall be entitled to claim the benefit of such exemption if he owns or occupies more than one piece of land or one building and the aggregate annual valuation of all the lands or buildings owned or occupied by him exceeds twenty rupees or the said smaller sum.

Assessment of lands and buildings to the consolidated rate.

Annual value of
land or building,
how to be ascer-
tained.

131. For the purpose of assessing land and buildings to the consolidated rate,— [Cf. 1899, s. 151.]

(a) the annual value of land, and the annual value of any building erected for letting purposes or ordinarily let, shall be deemed to be the

(Part IV.—Chapter X.—The consolidated rate.—
Clause 132.)

gross annual rent at which the land or building might reasonably be expected to let from year to year, less, in the case of a building, an allowance of ten *per cent.* for the cost of repairs and for all other expenses necessary to maintain the building in a state to command such gross rent; and

- (b) the annual value of any building not erected for letting purposes and not ordinarily let shall be deemed to be five *per cent.* on the sum obtained by adding the estimated present cost of erecting the building, less a reasonable amount to be deducted on account of depreciation (if any), to the estimated value of the land valued with the building as part of the same premises:

Provided as follows:—

- (i) the annual value of a *bustee* shall be deemed to be the gross annual rent at which the land contained within it might reasonably be expected to let from year to year, *plus* the gross annual rent at which the huts or structures erected thereon might reasonably be expected to let from year to year, after deducting therefrom the rent of the land and an allowance of ten *per cent.* for the cost of repairs and for all expenses necessary to maintain such huts or structures in a state to command such gross rent;
- (ii) in calculating the value of any land or building under this section, the value of any machinery on such land or in such building shall be excluded; but all fixtures, including lifts and electric and other fittings, which add to the convenience of the building, shall be valued;
- (iii) if in the case of a building valued under clause (b), any exceptional circumstances exist which render a valuation of five *per cent.* on the cost of erecting the building less depreciation, excessive, a lower percentage may be taken;
- (iv) when any building has been valued at a special percentage taken under proviso (iii), it may be re-valued at any time after the exceptional circumstances referred to in that proviso have ceased to exist.

Annual value
of land or build-
ing belonging to
the Calcutta
Improvement
Trust.

132. For the purpose of assessing land and buildings belonging to the Board of Trustees for the Improvement of Calcutta to the consolidated rate, the annual value of such land or building acquired by purchase or otherwise by the Board for the execution of an improvement scheme as defined in clause (f) of section 2 of the Calcutta Improvement Act, 1911, shall be deemed to be such percentage on the cost of acquisition thereof as may be fixed by the Local Government; and such annual value shall be fixed from the commencement of the acquisition in each succeeding quarter on the basis of such cost, and shall, notwithstanding anything contained in section 135, remain in

Ben. Act V
of 1911.

(Part IV.—Chapter X.—The consolidated rate.—
Clauses 133-135.)

force until the streets (if any) laid out or altered and the open spaces (if any) provided in executing the scheme have vested in the Corporation under section 65 of the said Act.

Explanation.—For the purposes of this section the cost of acquisition means—

- (a) in the case of land and buildings acquired under the Land Acquisition Act, 1894, as amended by the Calcutta Improvement Act, 1911, the value of the land and buildings as determined by the Land Acquisition Collector or by the Tribunal under the Calcutta Improvement Act, 1911; I of 1894.
Ben. Act V of 1911.
- (b) in the case of land and buildings acquired by private treaty, the purchase price of such land or buildings;
- (c) in the case of land and buildings taken for an improvement scheme under section 54 or section 55 of the Calcutta Improvement Act, 1911, such amount as may be determined under either of those sections; and
- (d) in any other case such valuation as may be determined by the Executive Officer.

No remission for vacancy in the case of land or building belonging to the Board.

133. Notwithstanding anything contained in sections 151 to 159, when any land or building belonging to the Board is valued under section 132, no remission or refund of the consolidated rate assessed in respect of such land or building shall be allowed on the ground that it is unoccupied, but both the owner's and the occupier's share of the consolidated rate shall be payable in full as long as such land or building belongs to the Board and is assessed under section 132.

Revaluation of land or building vested in the Board after execution of an improvement scheme.

134. When the Board has executed any scheme referred to in section 132, and the streets (if any) laid out or altered and the open spaces (if any) provided in executing such scheme have vested in the Corporation under section 65 of the Calcutta Improvement Act, 1911, the valuation made under section 132 shall terminate, and any land or building acquired by purchase or otherwise by the Board for the execution of such scheme and remaining vested in the Board at the termination of such valuation shall be revalued under section 137, and such revaluation shall remain in force for such period as remains unexpired in the ward in which it is included under section 137.

Ben. Act V of 1911.

Assessment of annual value, and duration of assessment.

135. (1) The valuation of any land or buildings situated in Calcutta, which was made under the Calcutta Municipal Act, 1899, and is in force at the commencement of this Act, shall continue in force for the unexpired portion of the period for which such valuation was made under that Act.

[Cf 1899, s. 152.]

Ben. Act III of 1899.

(2) A valuation of all land and buildings within any area which is included in Calcutta under this Act but which was not so included under the Calcutta Municipal Act, 1899, shall be made by the Executive Officer as soon as may be after the commencement of this Act, and such valuation shall remain in force until the expiration of the period prescribed under sub-section (1) for the valuation of other land and buildings in the ward in which the said area is included.

Ben. Act III of 1899.

(Part IV.—Chapter X.—The consolidated rate.—
Clause 135.)

(3) The Executive Officer shall, after the expiration of the said period, cause a new valuation of all land and buildings referred to in sub-section (1) or sub-section (2) to be made and shall fix the said valuation for a period of six years from the date of such expiration, and shall thereafter cause the same to be revised at the termination of successive periods of six years.

(4) Notwithstanding anything contained in sub-sections (1), (2), and (3), the following conditions shall apply in the several cases hereinafter specified, namely,—

Bustees.

(a) *bustees* with the huts upon them may be valued annually at the discretion of the Executive Officer, and shall be so valued on the application of the owner; and when such *bustees* are not re-valued, the former valuation shall remain in force from year to year until a re-valuation is made;

Unvalued lands
and buildings.

(b) any land or building the valuation of which has been cancelled on the ground of irregularity; or which for any other reason has no annual value assigned to it under this Act, may be valued by the Executive Officer at any time during the currency of the period prescribed in respect of such land or building by sub-sections (1), (2), or (3), as the case may be, and such valuation shall remain in force, and the consolidated rate shall be levied according to it, for the unexpired portion of such period;

Alterations and
improvements.

(c) if, during the currency of any period prescribed by sub-sections (1), (2), or (3), any substantial alteration and improvement is made in any building the Executive Officer may cause such building to be re-valued; and such re-valuation shall remain in force, and the consolidated rate shall be levied according to it, until the expiration of the said period;

New buildings.

(d) if, during the currency of any period prescribed by sub-sections (1), (2), or (3), any new building is erected, the Executive Officer may cause such building to be valued; and such valuation shall remain in force, and the consolidated rate shall be levied according to it, until the expiration of the said period;

Depreciation.

(e) if, during the currency of any period prescribed by sub-sections (1), (2), or (3), the value of any building suffers depreciation from any cause proved to the satisfaction of the Executive Officer to have been beyond the control of the owner or occupier thereof, the Executive Officer shall, as soon as practicable, on application being made to him in writing by the owner or occupier of such building, cause it to be re-valued; and such re-valuation shall remain in force from the beginning of the quarter next following the date of the application, and the consolidated rate shall be levied according to it, until the expiration of the said period;

(Part IV.—Chapter X.—The consolidated rate.—
Clause 135.)

Alterations and
improvements
after re-valuation.

(f) if any building has been re-valued under clause (e) and any substantial alteration and improvement is made in the building during the currency of the period prescribed by that clause for the continuance of such re-valuation, the Executive Officer may cause a new valuation of such building to be made; and such new valuation shall remain in force, and the consolidated rate shall be levied according to it, until the expiration of the said period;

Subdivision into
separate shares.

(g) if, during the currency of any period prescribed by sub-sections (1), (2), or (3), the ownership of any land or building or portion thereof be subdivided into separate shares, the Executive Officer may, if he thinks fit, on the application of any of the shareholders interested individually or collectively to the extent of one moiety or upwards, apportion the assessment on such land, building or portion among such shareholders according to the value of their respective shares, and such apportionment shall remain in force, and the consolidated rate shall be levied according to it, until the expiration of the said period;

Acquisition by
the Calcutta
Improvement
Trust.

(h) if, during the currency of any period mentioned in sub-section (1), the ownership of any portion of any building or land be acquired by purchase or otherwise by the Board of Trustees for the Improvement of Calcutta, the Executive Officer shall, on the application of the Board, divide the assessment of such building or land in the following manner, namely,—

(a) the Executive Officer shall determine what proportion of the assessment of such building or land shall remain assessed upon the residue of the building or land not so acquired, and such proportion shall from the date of acquisition until the expiration of the aforementioned period be deemed to be the assessment of such residue of the building or land;

(3) the valuation of the portion of the building or land acquired by the Board shall be fixed in the manner hereinbefore prescribed in section 132, and until such valuation comes into force the Board shall be held liable for the consolidated rate due for such portion, and the amount due shall be deemed to be the amount of rates paid on the whole building or land prior to acquisition, less the amount for which the residual owner is made liable under sub-clause (a) of this clause.

(Part IV.—Chapter X.—The consolidated rate.—
Clauses 136-140.)

Transfer by the
Calcutta Improve-
ment Trust.

- (i) if, during the currency of any valuation mentioned in section 132, any building or land, or portion thereof, vested in the Board be sold or otherwise transferred by the Board, except under section 65 of the Calcutta Improvement Act, 1911, the Executive Officer may cause the same to be re-valued under section 131, and such re-valuation shall be in force, and the consolidated rate shall be levied according to it, with effect from the quarter following the date of sale or transfer, until the expiration of the period mentioned in sub-section (1).

Ben. Act V
of 1911.

Acquisition by
Calcutta Improve-
ment Trust for
the execution of
an improvement
scheme.

- (j) if any re-valuation be made under clause (i), the Board shall be entitled to a reduction in the total assessment fixed upon the buildings and lands acquired by it for the execution of an improvement scheme as defined in clause (f) of section 2 of the Calcutta Improvement Act, 1911, to the extent of one-half of the annual valuation of the land or building, or portion thereof, thus transferred by the Board, from the quarter from which such re-valuation is fixed under section 131.

Ben. Act V
of 1911.

Separate valua-
tion of land and
huts in case of a
bustee.

136. For the purpose of levying the consolidated rate in the case of a *bustee*, the Executive Officer shall cause the land contained within the *bustee* and the huts standing on it to be valued separately.

[Cf. 1899, s.
153.]

Wards for the
purposes of
valuation.

137. For the purposes of the valuation of lands and buildings in Calcutta, as prescribed by section 135, sub-section (2), or sub-section (3), Calcutta shall be divided into twenty-five wards, the respective numbers, names and boundaries of which are specified in Schedule VI. The Executive Officer shall cause the valuation to be carried out by such wards.

[Cf. 1899, ss
43 and 154.]

Power to
Executive Officer
separately to
assess outhouses
and portions of
buildings.

138. The Executive Officer may, in his discretion, assess any outhouse appurtenant to a building, or any portion of a building, separately from such building or the other portions of such building, as the case may be; and, when any outhouse or portion of a building is so separately assessed, the same shall, for the purposes of this chapter, be deemed to be a separate building.

[Cf. 1899, s.
155.]

Returns and
inspection for
purpose of
valuation.

139. (1) The Executive Officer may, by written notice, require the owner or occupier of any land or building to furnish him, within one week after the service of the notice, with returns of the measurements and of the rent or annual value of the land or building and with such other details affecting the rent or annual value as the Executive Officer may specify in the said notice.

[Cf. 1899, s.
156.]

(2) Every owner and occupier on whom any such requisition is made shall be bound to comply with the same and to make a true return to the best of his knowledge or belief.

(3) The Executive Officer, or any person authorized by him in this behalf, may inspect, survey and measure such land or building.

Public notice and
inspection of
valuations.

140. (1) When the valuation of the lands and buildings in any ward has been completed, the Executive Officer shall cause the respective valuations to be

[Cf. 1899, s.
157.]

(Part IV.—Chapter X.—The consolidated rate.—
Clauses 141-144.)

entered in a list and give public notice of the place where such list may be inspected.

(2) Such notice shall be by advertisement in local newspapers, and also by placards posted up in conspicuous places throughout such ward.

(3) The Executive Officer shall also cause a placard to be posted up in each *bustee*, showing separately for each building situated in the *bustee* the valuation assigned to it in the valuation list.

(4) The person having custody of the valuation list shall permit any person to inspect it and to make extracts from it.

(5) No fee shall be charged for any such inspection; but there shall be payable, by all persons other than owners or occupiers of land in the ward and their agents, a fee of one rupee in respect of each entry extracted.

Notice when
valuation made
for the first time
or increased.

141. The Executive Officer shall, in all cases in which any land, *bustee* or building is for the first time valued, or in which the valuation of any land, *bustee* or building previously valued is increased, give special notice thereof to the owner or occupier of the same; and when the valuation is so increased, the said notice shall contain a statement of the grounds of such increase. [Cf. 1899, s. 158 and 159.]

Notice of objec-
tion to valuation

142. (1) Any person who is dissatisfied with a valuation made under section 135 may deliver at the municipal office a written notice stating the grounds of his objection to such valuation. [Cf. 1899, s. 160.]

(2) Such notice shall be delivered within fifteen days after the publication of the notice referred to in section 140, or after receipt of the notice referred to in section 141, if such notice is received after the publication of the notice referred to in section 140.

Entry of objec-
tion and investi-
gation thereof by
Executive Officer
or Deputy Execu-
tive Officer.

143. (1) All such objections shall be entered in a register to be maintained for the purpose; and, on receipt of any objection, notice shall be given to the objector of a time and place at which his objection will be investigated. [Cf. 1899, s. 161.]

(2) At the said time and place the Executive Officer or a Deputy Executive Officer shall hear the objection, in the presence of the objector if he appears, or may, for reasonable cause, adjourn the investigation.

(3) When the objection has been determined, the order passed shall be recorded in the said register, together with the date of such order.

Appeal to Small
Cause Court.

144. (1) Any person dissatisfied with the order passed on his objection may appeal to the Court of Small Causes having jurisdiction in the place where the land or building, to the valuation of which the objection was made, is situated. [Cf. 1899, s. 162.]

(2) Such appeal shall be presented to such Court of Small Causes within thirty days from the date of the order passed under section 143, and shall be accompanied by an extract from the register of objections containing the order objected to.

*(Part IV.—Chapter X.—The consolidated rate.—
Clauses 145-147.)*

(3) The provisions of Parts II and III of the Indian Limitation Act, 1908, relating to appeals, shall apply to every appeal preferred under this section. IX of 1908.

(4) No appeal shall be admitted under this section unless an objection has first been determined under section 143.

Valuations,
when to be final.

145. (1) Every valuation made by the Executive Officer under section 135 shall, subject to the provisions of sections 142, 143 and 144, be final. [Cf. 1899, s. 165.]

(2) Every order passed by the Executive Officer or Deputy Executive Officer under section 143 shall, subject to the provisions of section 144, be final.

(3) Every decision made by the Court of Small Causes under section 144 shall, subject to the provisions of section 6 of the Presidency Small Cause Courts Act, 1882, or section 25 of the Provincial Small Cause Courts Act, 1887, as the case may be, be final. XV of 1882.
IX of 1887.

Keeping of
municipal assess-
ment-book.

146. (1) The annual value fixed under this chapter shall be entered in one or more books to be kept for the purpose at the municipal office, wherein shall also be recorded— [Cf. 1899, s. 164.]

- (a) the number of each premises ;
- (b) the description of each premises ;
- (c) the name and place of abode of the owner and the name of the occupier ;
- (d) the amount of the valuation ;
- (e) the amount payable quarterly on account of the consolidated rate ;
- (f) the fact of exemption (if any) from payment of the said rate ; and
- (g) such other particulars (if any) as the Executive Officer may from time to time direct.

(2) The particulars mentioned in sub-section (1) may be contained in as many books as the Executive Officer may from time to time determine, which shall together constitute the municipal assessment-book.

(3) When the name of the owner or occupier of any premises is not known, it shall be sufficient to designate him in the said assessment-book as "the owner" or "the occupier", as the case may be.

Entry of names
of owners and
occupiers
in
assessment-book.

147. (1) Any owner or occupier may at any time apply to the Executive Officer to have his name entered as owner or occupier, as the case may be, in the assessment-book ; and the Executive Officer shall, unless there is sufficient reason to refuse such application, cause such name to be entered in the assessment-book : [Cf. 1899, s. 165.]

Provided that if such application is refused, the reason for the refusal shall be recorded in writing.

(2) Where there are gradations of owners or occupiers, and doubt exists as to who is entitled to have his name entered in the assessment-book as owner or occupier of the premises, the Executive Officer shall determine which of the several owners or occupiers is so entitled, and his decision shall remain in force for the purposes of this Act unless and until it is set aside by the order of a competent Court.

(Part IV.—Chapter X—The consolidated rate.—
Clauses 148-151.)

(3) No owner or occupier whose name is not entered in the assessment-book shall be entitled to object that any bill, notice of demand, warrant or other notice of any kind required by this Act to be served on the owner or occupier of any land or building, has not been made out in his own name.

Notice of transfers of title, when to be given.

148. (1) Whenever the title in any land or building, or in any part or share of any land or building, is transferred, both the transferor and the transferee shall, within three months after the execution of the instrument of transfer, or, if no such instrument be executed, after the transfer is effected, give notice in writing of such transfer to the Executive Officer.

[Cf. Bom. Act III of 1888, s. 149.]

(2) In the event of the death of the person in whom such title vests, the person to whom, as heir or otherwise, the title of the deceased is transferred by descent or devise, shall, within one year from the death of the deceased, give notice in writing of such transfer to the Executive Officer.

Power to Executive Officer to amend assessment-book.

149. (1) Notwithstanding anything contained in section 145, the Executive Officer may at any time amend the assessment-book—

[Cf. 1899, s. 168.]

- (a) by inserting therein the name of any person whose name ought, in his opinion, to be so inserted, or by inserting any land or building which is, in his opinion, liable to the consolidated rate, or by inserting a valuation when the land or building liable to be valued has not been valued; or
- (b) by striking out the name of any person, or by striking out any land or building which is, in his opinion, not liable to the consolidated rate, or by reducing the amount of any valuation:

Provided that, whenever it is proposed to make any amendment under clause (a), notice shall be given to persons interested of a day, not being less than fifteen days from the service of the notice, on which it is intended to make the amendment.

(2) If any amendment be made under clause (a) of sub-section (1), any person interested in such amendment may object by written application to the Executive Officer, to be delivered at the municipal office three clear days before the day fixed in the said notice; and the provisions of sections 142 to 145 shall, with all necessary modifications, be deemed to apply to such objection.

Period for which revised valuations to continue in force.

150. When the valuation of any land or building is revised in consequence of an objection made under section 142 or section 149, sub-section (2), or an appeal is preferred under section 144, the revised valuation shall take effect from the quarter in which the first-mentioned valuation would have taken effect, and shall continue in force for the period for which the said first-mentioned valuation was made, and no longer.

[Cf. 1899, s. 169.]

Effect of entries in assessment-book.

151. (1) The assessment calculated on the valuation for the time being shown in the assessment-book shall be deemed to be the amount payable during the whole period for which the valuation is in force.

[Cf. 1899, s. 170.]

(Part IV.—Chapter X.—The consolidated rate.—
Clauses 152-155.)

(2) When any amendment has been made in the assessment-book, such period shall be calculated—

(a) from the commencement of the quarter next succeeding that in which the notice of objection was delivered under section 142 or section 149, sub-section (2); or,

(b) if no such notice has been delivered, then from the commencement of the quarter next succeeding that in which such amendment was made :

Provided that the old valuation shall, notwithstanding that the period for which it was made may have expired, continue in force until the commencement of the quarter referred to in clause (a), or clause (b), as the case may be.

Payment and recovery of the consolidated rate.

Payment of consolidated rate.

152. One-half of the consolidated rate shall be payable by the owners of the lands and buildings, and the other half by the occupiers thereof; and each such instalment shall be payable on or before the fifteenth day of April, the fifteenth day of July, the fifteenth day of October and the fifteenth day of January for the quarters respectively commencing on the first day of each of those months. [Cf. 1899, s. 171.]

Recovery by owner from tenant in certain cases of part of the owner's share of the consolidated rate.

153. If the annual value of any land or building, as determined under this chapter, exceeds in any case the amount of the rent payable to the owner for the land or building, [Cf. 1899, s. 172.]

the owner may in such case recover from the person who pays him rent the difference between the sum assessed as the owner's share of the consolidated rate in respect of such land or building and the sum at which such share would have been assessed had the land or building been valued only at the amount of rent actually payable to the owner,

and such difference shall be added to the rent and shall be recoverable as rent by the owner from the person liable for the payment of the rent.

Refund of owner's share of consolidated rate for period of vacancy.

154. When any land or building which has been assessed to the consolidated rate has remained unoccupied and unproductive of rent for a period of sixty or more consecutive days and a written notice of the facts has been given to the Executive Officer, he shall— [Cf. 1899, s. 173.]

(a) remit one-half of the owner's share of the consolidated rate due on account of such period, or,

(b) if the whole of such share has been paid, refund, on application made therefor, one-half of such share.

Refund of occupier's share of consolidated rate.

155. Any person who has, in respect of any land or building which has been assessed to the consolidated rate, paid the occupier's share of such rate for the whole of any quarter, shall be entitled to a refund of the rate so paid for any period in that quarter during which he did not occupy such land or building, provided that such person has given notice in writing of the facts to the Executive Officer. [Cf. 1899, s. 174.]

(Part IV.—Chapter X.—The consolidated rate.—
Clauses 156-162.)

Notice under
section 154 or
section 155, when
to be delivered.

156. Every notice referred to in section 154 or section 155 shall be given during the period for which the land or building is unoccupied and unproductive of rent, or during the period of the vacancy, as the case may be; and such period shall be calculated from the date on which such notice is delivered at the municipal office. [Cf. 1899, s. 175.]

Application for
refund, when to be
made.

157. No refund of any amount shall be made under section 154 or section 155 unless the same is applied for within six months from the date on which the amount was paid. [Cf. 1899, s. 176.]

Notice of re-
occupation, when
to be given.

158. Whenever any land or building which has been assessed to the consolidated rate and has been unoccupied is re-occupied, the person liable to pay the owner's share of the rate in respect of such land or building shall, within fifteen days from the date of re-occupation, give notice thereof in writing to the Executive Officer. [Cf. Bom. Act III of 1898, s. 162.]

Rate payable
from date of re-
occupation.

159. Whenever any land or building which has been assessed to the consolidated rate and has been unoccupied is re-occupied during any quarter, the occupier's share of the rate in respect of such land or building shall be payable from the date of such re-occupation. [Cf. 1899, s. 177.]

Power of Exe-
cutive Officer to
levy entire rate
from owner in
certain cases.

160. If any land or building is ordinarily occupied by more than one person holding in severalty, or is valued at less than two hundred rupees, the Executive Officer may, notwithstanding anything contained in section 152, levy the entire consolidated rate from the owner of such land or building. [Cf. 1899, s. 178.]

Recovery from
occupier of
portion of rate
paid by owner
under section 160.

161. When the entire consolidated rate is paid by the owner of any land or building under section 160, such owner may, if there be but one occupier of the building, recover from such occupier half of the rate so paid, and may, if there be more than one occupier, recover from each occupier half of such sum as bears to the entire amount of rate so paid by the owner the same proportion as the value of the portion of the building in the occupation of such occupier bears to the entire value of such building. [Cf. 1899, s. 179.]

Consolidated
rate to be paid by
owner of a *bustee*.

162. (1) Notwithstanding anything contained in section 152, the entire consolidated rate leviable upon a *bustee* shall, after deducting therefrom a sum equal to one-eighth of such rate, be paid by the owner of such *bustee*: [Cf. 1899, ss. 180 and 182.]

Provided that if the owner of the *bustee* is also the owner of the huts therein, no such deduction shall be made.

(2) Whenever the consolidated rate is leviable upon a *bustee*, the owner of the land contained within such *bustee* may recover from the owner of each hut standing thereon—

(i) one-half of the consolidated rate payable in respect of the land on which the hut stands;

(ii) the entire consolidated rate payable in respect of the hut.

(Part IV.—Chapter X.—The consolidated rate.—
Clauses 163-167.)

(3) The sum deducted under sub-section (1) shall be retained by the owner of the *bustee*—

(a) as a set-off against the expenses which may be incurred in collecting the portion of the rate recoverable under sub-section (2) from the owners of huts, and

(b) as a commutation of all refunds in respect of huts which are vacant or which may be removed or destroyed during the continuance of the period for which the rate is leviable.

Consolidated rate not payable on new or enlarged huts in a *bustee*.

163. The consolidated rate shall not be payable on account of any new huts built or any huts enlarged in a *bustee* during the year for which the valuation of the *bustee* remains in force under clause (a) of sub-section (4) of section 135.

[Cf. 1899, s. 181.]

Power to Corporation to except *bustee* from section 162.

164. The Corporation may, by order, from time to time and for such period as may be specified in the order, except any *bustee* or any part of a *bustee* from the operation of section 162; and while any such order is in force in respect of any *bustee* or part thereof, the other provisions of this Act as to the payment and recovery of the consolidated rate shall apply to such *bustee* or part.

[Cf. 1899, s. 184.]

Requisition for name of owner.

165. The Executive Officer may, by written notice, require the occupier of any land or building to furnish him within fifteen days with the name and address of the owner of such land or building.

[Cf. 1899, ss. 166, 167 and 185.]

Occupier liable to owner's rate on failure to furnish owner's name and address.

166. If the occupier of any land or building refuses or neglects to comply with a notice served under section 165, he shall be liable to pay the rate payable by the owner on account of such land or building; and, on non-payment thereof, the Executive Officer may recover the same by distress and sale of any movable property found on the land or in the building:

[Cf. 1899, s. 186.]

Provided that no arrear of the rate which has remained due from the owner of any land or building for more than one year shall be so recovered from the occupier thereof.

Payment of consolidated rate, how affected by objections to valuation.

167. (1) When an objection to a valuation has been made under section 142, the consolidated rate shall, pending the final determination of the objection, be paid on the previous valuation.

[Cf. 1899, s. 187.]

(2) If, when the objection has been finally determined, the previous valuation is altered, then—

(a) any sum paid in excess shall be refunded or allowed to be set off against any present or future demand of the Corporation under this Act, and

(b) any deficiency shall be deemed to be an arrear of the consolidated rate and shall be payable and recoverable as such:

(Part IV.—Chapter X.—The consolidated rate —
Clause 167.)

Provided that—

- (a) if any premises have, for the purposes of valuation under section 135, been subdivided or amalgamated with any other premises, and an objection to the valuation thereof has been made under section 142, then the consolidated rate shall, pending the final determination of the objection, be paid on such valuation; and
- (b) if, when such objection has been finally determined, such valuation is reduced, and if the consolidated rate has already been paid thereon, then the sum paid in excess shall be refunded or allowed to be set off against any present or future demand of the Corporation under this Act.
- (3) (a) Notwithstanding anything contained in this chapter or in Chapter XVI, the amount of money due to the Corporation in lieu of the consolidated rate on account of buildings and lands, being the property of Government (other than those exempted under section 130), and beneficially occupied, shall be ascertained in the manner provided in clauses (b), (c) and (d) and shall be paid by the Government to the Corporation annually on presentation of a bill for the same. [Cf. Bom. Act III of 1888, s. 144.]
- (b) The said rate shall be fixed by a person from time to time appointed in this behalf by the local Government, with the concurrence of the Corporation.
- (c) In determining such rate, the said person shall have a general regard to the provisions, contained in this Act relating to the valuing of property assessable to the consolidated rate, and shall fix such amount as he shall deem to be fair and reasonable.
- (d) The decision of the person so appointed shall hold good for a term of six years, subject only to proportionate variation if in the meantime the number or extent of the buildings and lands vesting in the Government materially increases or decreases, and the assessment shall thereafter be revised in the same manner at the termination of successive periods of six years.
- (e) The consolidated rate paid on account of any Government building or land which was fixed under the Calcutta Municipal Act, 1899, shall continue to be paid for the unexpired portion of the period for which such consolidated rate was fixed under that Act. Ben. Act III of 1899.

(Part IV.)

CHAPTER XI.

TAX ON CARRIAGES AND ANIMALS.

Carriages and animals specified in Schedule VII.

Tax on car-
riages and animals
as specified in
Schedule VII.

168. (1) A tax, at rates not exceeding those res-^[Cf. 1899, s. 185.]pectively prescribed in Schedule VII, shall be imposed upon all carriages and animals specified in that schedule and kept in Calcutta, except—

- (a) carriages kept for sale by *bona fide* dealers in such carriages and not used for any other purpose;*
- (b) carriages and animals belonging to the Government or the Corporation;
- (c) carriages and animals certified by the Executive Officer or by the Commissioner of Police to be used by the owner thereof for municipal or police purposes;
- (d) tram-cars employed in working street tramways; and
- (e) horses which any person exempted from the operation of any municipal tax by an order issued under section 3 of the Municipal Taxation Act, 1881, is bound by the regulations of the service to which he belongs, to keep.

XI of 1881.

(2) The rates at which the said tax is to be imposed shall be determined annually in the budget estimate prepared under Chapter VII.

Tax, when pay-
able.

169. The tax imposed under section 168 shall be payable half-yearly in advance. ^[Cf. 1899, s. 185.]

Obligation to
furnish state-
ments, and pay-
ment and remis-
sion of tax.

170. (1) The owner or the person in charge of any carriage or animal liable to the tax imposed under section 168 shall, before the first day of May and the first day of November in each year,— ^[Cf. 1899, s. 191.]

- (a) forward to the municipal office a written statement, signed by him, containing a description of all carriages and animals owned by him or in his charge which are so liable, and
- (b) at the same time pay to the Corporation the tax payable for the current half-year in respect of the carriages and animals specified in such statement.

(2) Any person who becomes the owner or takes charge during any half-year of any carriage or animal liable to the tax imposed under section 168 shall,

(Part IV.—Chapter XI.—Tax on carriages and animals.—Clauses 171-173.)

within one week of his so becoming owner or taking charge,—

(i) forward to the municipal office a statement of the kind mentioned in clause (a) of subsection (1), and

(ii) at the same time, pay to the Corporation the tax payable in respect of such carriage or animal for the whole of the said half-year :

Provided that the tax payable in respect of any carriage or animal shall not be levied twice for the same half-year.

(3) If the Corporation are satisfied—

(i) that any carriage liable to such tax has not been used during the half-year, or

(ii) that any carriage or animal liable to such tax has been kept for only a portion of the half-year,

they may refund or remit the whole of the tax payable in respect of such carriage or animal for the said half-year or such portion of such tax as they may think fit.

(4) For the purpose of this section a livery stable-keeper shall be deemed to be the owner or to be in charge of every carriage or animal in his stables.

Power to Corporation to require occupier to furnish statements.

171. The Corporation may from time to time, by written notice, require the occupier of any land or building to forward to them a statement, signed by such occupier, containing—

[Cf. 1899, s. 192.]

(1) the name and address of every person who owns or is in charge of any carriage or animal which is kept in or on such land or building and is liable to the tax imposed under section 168, and

(2) a description of all such carriages and animals.

Grant of license on payment of tax.

172. (1) When any person pays to the Corporation the amount of the tax imposed under section 168 which is payable in respect of all carriages and animals kept by him, the Corporation shall grant him a license to keep such carriages and animals during the current half-year, and no longer.

[Cf. 1899, s. 193.]

(2) The Corporation may at any time grant a similar license for any previous half-year for which no license has been taken out, on payment of the amount due for that half-year :

Provided that the production of such a license shall not afford a valid defence if the licensee is prosecuted for failing to take out a license within the time required by this Act.

Power to Corporation to compound with livery stable-keepers, etc., for tax.

173. The Corporation may, in their discretion, compound, for any period not exceeding one year, with any livery stable-keeper and other person keeping carriages for hire, or animals for sale or hire, for

[Cf. 1899, s. 194.]

(Part IV.—Chapter XI.—Tax on carriages and animals.—Clauses 174-176.)

a certain sum to be paid in respect of the carriages or animals so kept by such persons in lieu of the tax imposed thereon under section 168.

Power to Corporation to require production of books and accounts by livery stable-keeper.

174. The Corporation may, by written notice, ^[Cf. 1899, s. 195.] require any person who carries on the trade or business of a livery stable-keeper to produce, for their inspection, all books and accounts relating to such trade or business.

Power to Corporation to inspect any premises in pursuance of provisions of this chapter, and to seize and dispose of carriages and animals.

175. (1) The Corporation may inspect any stable, coach-house or other place for any of the purposes, or in pursuance of any of the provisions, of this chapter. ^[Cf. 1899, s. 196.]

(2) If, on such inspection, any carriage or animal is found in respect of which no license has been obtained, the Corporation—

(a) may, if the owner or person in charge of such carriage or animal is unknown, take possession of such carriage or animal; and

(b) shall thereupon make such order as they may think fit respecting the custody of such carriage or animal.

(3) If any person, within one month from the date of such order, establishes, to the satisfaction of the Corporation, his claim to the possession of such carriage or animal, the Corporation shall order it to be delivered to him on payment of the tax due, together with such costs as the Corporation have reasonably incurred in taking possession of and keeping the same.

(4) If no person within the said period satisfies the Corporation that he is entitled to the possession of such carriage or animal, the Corporation may—

(i) cause the same to be sold for the recovery of the tax and costs referred to in sub-section (3); and

(ii) order the sale-proceeds, after deducting therefrom the said tax and costs (together with the costs of the sale), to be paid to any person who, within six months from the date of such sale, establishes, to the satisfaction of the Corporation, his claim to such proceeds.

Dogs.

Tax on dogs.

176. (1) A tax not exceeding two rupees *per annum* shall be imposed upon every dog kept in Calcutta.

(2) Such tax shall be payable yearly in advance, and the rate at which it is to be imposed shall be determined annually in the budget estimate prepared under Chapter VII.

(3) The owner or person in charge of any dog liable to the tax imposed under sub-section (1) shall, before the first day of May in each year,—

(a) forward to the municipal office a list, signed by him, of all dogs owned by him or in his charge which are so liable, and

(Part IV—Chapter XI.—Tax on carriages and animals.—Clause 177.)

(b) at the same time pay to the Corporation the tax payable for the current year in respect of every such dog.

(4) Any person who, in the course of any year, becomes the owner or takes charge of any dog shall, within one week of his so becoming owner or taking charge, furnish a like statement and pay to the Corporation the tax payable for that year in respect of such dog:

Provided that the tax payable in respect of any dog shall not be levied twice for the same year.

License and
number-ticket
for, and disposal
of, dogs.

177. (1) When any person has paid to the Corporation the tax payable in respect of any dog, the Corporation shall—

(a) grant him a license to keep such dog during the current year, and,

(b) provide him with a number-ticket, the number whereof shall be specified in the said license.

(2) The owner or person in charge of any dog so licensed shall at all times cause the said number-ticket to be kept attached to the collar or otherwise suspended from the neck of the dog.

(3) Any dog which has no such number-ticket for the then current year so attached or suspended—

(i) shall be presumed to be an unlicensed dog, and

(ii) may be seized by the police or by any person duly authorized by the Corporation in this behalf, and detained until the tax due (if any) has been paid.

(4) If any person, within seven days from the date of such seizure, satisfies the Corporation that he is the owner or keeper of such dog, the Corporation shall order it to be delivered to such person on payment of the tax due (if any), together with the costs incurred by the Corporation in keeping the dog.

(5) If, within the said seven days, no person satisfies the Corporation that he is the owner or keeper of the dog or pays the said tax and costs, the Corporation may cause the dog, either—

(a) to be destroyed, or

(b) to be sold and the sale-proceeds, after deducting therefrom the said tax and costs (together with the costs of the sale) to be paid to any person who, within six months from the date of such sale, establishes, to the satisfaction of the Corporation, his claim to such proceeds.

(Part IV.)

CHAPTER XII.

TAX ON PROFESSIONS, TRADES AND CALLINGS.

Licenses to be
taken out annu-
ally.

178. Every person who exercises or carries on in Calcutta, either by himself or by an agent or representative, any of the professions, trades or callings indicated in Schedule V, shall annually take out a license and pay for the same such fee as is mentioned in that behalf in the said schedule: [Cf. 1899, s. 198.]

Provided that the grant of such a license shall not be deemed to affect the liability of the licensee to take out a license under any other section of this Act:

Provided also that the Corporation may—

- (a) remit or refund any portion of the fee so payable in respect of the exercise or carrying on of any profession, trade or calling, if they are satisfied that the profession, trade or calling has been exercised or carried on for less than half the year only; or,
- (b) when any person is, in the opinion of the Corporation, unable to pay the fee due for a license, exempt him from liability to take out such license, or declare that he shall be entitled to take out a license under a lower class than that under which he is chargeable according to the said schedule, or;
- (c) in any other case, exempt any person from liability to take out a license or declare that any person shall be entitled to take out a license under a lower class than before.

Grant and con-
tents of licenses.

179. (1) Every license mentioned in section 178 shall, in addition to the particulars required by section 488, sub-section (1), specify— [Cf. 1899, s. 199.]

- (a) the profession, trade or calling in respect of which it is granted; and
- (b) if the license is a local license as defined in rule 2 of Schedule V, the place of business where the said profession, trade or calling is exercised or carried on.

(2) The Corporation may at any time grant a license for any previous year for which no license has been taken out, on payment of the fee which would have been payable therefor in the first instance:

Provided that the production of such a license shall not afford a valid defence if the licensee is prosecuted for failing to take out a license within the time required by this Act.

(Part IV.—Chapter XII.—Tax on professions, trades
and callings.—Clauses 180, 181.)

Liability and
class, how to be
determined.

180. The liability of any person to take out a license, and the class under which he shall be deemed bound to take out a license, shall be determined in accordance with the rules contained in Schedule V. [Cf. 1893, s. 200].

Power to Cor-
poration to
require list of
persons.

181. The Corporation may, by written notice, require the owner or occupier of any building or place of business to forward to them within seven days a list, signed by such owner or occupier, of the names of all persons exercising or carrying on any profession, trade or calling therein, and of their respective professions, trades and callings. [Cf. 1893, s. 201.]

(Part IV.)

CHAPTER XIII.

SCAVENGING-TAX.

License to be
taken out half-
yearly, and fee to
be paid therefor.

182. Every person who exercises in Calcutta any of the callings indicated in Part I of Schedule VIII, shall every half-year take out a license and pay for the same a fee, to be calculated—

[Cf. 1899, s. 203.]

(a) according to the number of animals kept by him in the exercise of such calling, or

(b) in the case of the owner or occupier of a market, according to the average quantity of offensive matter and rubbish removed daily, as determined from time to time by the Corporation,

at the rates mentioned in Part II of the said schedule :

Provided that the Corporation may remit or refund the whole or any portion of the fee so payable by any person in respect of any half-year if they are satisfied that such person himself removes the offensive matter and rubbish accumulating on his premises or has exercised his said calling for a portion only of such half-year.

Grant and con-
tents of licenses.

183. (1) Every license mentioned in section 182 shall, in addition to the particulars required by section 488, sub-section (1), specify—

[Cf. 1899, s. 204.]

(a) the calling in respect of which it is granted ;
and

(b) the animals in respect of which it is granted, or, in the case of a market, the average quantity of offensive matter and rubbish removed daily, as determined by the Corporation.

(2) Every such license shall be taken out not later than the first day of June or the first day of December in each year, as the case may be.